

**Independent Auditor's Report
to the shareholders of GAZI WIRES LIMITED
Report on the Audit of the Financial Statements**

Qualified Opinion

We have audited the financial statements of **GAZI WIRES LIMITED**, which comprise the Statement of Financial Position as at **30th June 2024**, and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, **GAZI WIRES LIMITED** of financial statements present fairly, in all material respects, the financial position of the company as at 30th June, 2023 and of its financial performance and its cash flows for the year then ended in accordance with the Companies Act-1994 and other applicable laws and regulations.

Basis for Qualified Opinion

1. Closing Inventory as show in notes 6.00, 7.00 & 9.00 of the financial statements amounting to Tk. 126,763,129 representing 12% of the total assets as at **30th June, 2024**. We could not physically verify the whole stock of quantity of Raw materials, work in progress and finished goods as our appointment was post-dated. However, the management provided the internal audited report of the closing inventory quantity and valuation of inventory which is lower cost and NRV as per para-9 of IAS-2.
2. The management could not provide us with the supporting documents for the balances which were coming since long without any adjustment (Note- 5.00, 11.00, 20.00, 21.00 & 26.00).
3. As part of our audit procedure, balance confirmation letters were sent to various parties for confirming balances of Trade Debtors (Note 09.00), Inter Project Current Account (Note 10.00) and different parties under current liabilities (Note 23.00, 25.00). But response from many parties were yet to be received till the date of our final report.

We conducted our audit in accordance with International Standards on Auditing (ISAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Key audit matters for the audit of financial statements are as under:

| Risk | Our Respond to the risk |
|---|---|
| Sales Revenue Recognition | |
| <p>At the reporting date, the position of sales revenue amounting to Tk. 303,156,851 for the company as a whole, which represents major amounts comparing of total assets of the company. Evidently, the company is highly dependent on earning on sales revenue.</p> | <p>We obtained an understanding, evaluated the design and tested the operational effectiveness of the company's key controls sales revenue. Our audit procedures included, among others, the followings:</p> <ul style="list-style-type: none"> • Understood and reviewed sales revenue recognition; • Review sales revenue in party wise sales; • Review the finance Procedure such pay cash or cheque, get on time; • Documents required for sales revenue; • Obtained the application of sales revenue recognition confirm by the document; • Checked the all-sales revenue source in export sales; and • Finally assessed the appropriateness and presentation of disclosures against. relevant accounting standards. <p>The procedures above did not identify any issues with regard to the loans to members.</p> |
| <p>Refer to the note. 31.00 to the financial Statements</p> | |

| | |
|---|--|
| Valuation of Closing inventory | |
| <p>At reporting date, the position of valuation of closing inventory remains amounting to Tk. 126,763,129 for the company as a whole, which represents around 12% of total assets for the company. Evidently, the company is highly dependent on closing inventory and major amount of stock and is not used in the end of the year. Therefore, the valuation of the closing inventory has been considered as key audit area.</p> | <p>We obtained an understanding, evaluated the design and tested the operational effectiveness of the Organization's key controls over the valuation of closing inventory. Our audit procedures included, among others, the followings:</p> <ul style="list-style-type: none"> • Understood and reviewed the nature of closing inventory and has taken from the summary and internal audit report take the verify of end of the year of closing inventory; • Obtained the comparing the realizable value and details review of revenue subsequent to the year-end; |



| | |
|--|---|
| | <ul style="list-style-type: none"> • Recalculated the closing inventory of the company's internal inventory and related to the value of the financial position of the company; • Checked the valuation of closing inventory quantity and valuation of inventory; • Reviewed the segregation among the separately closing inventory of the financial statement compare in data; • Finally, assessed the appropriate-ness and presentation of disclosures against relevant accounting standards. <p>The procedures above did not identify any issues with regard to the valuation of closing inventory.</p> |
| <p>Refer to the note no. 6.00, 7.00 & 8.00 to the financial statements</p> | |

Trade Debtors recognition

At reporting date, the position of trade debtors remains amounting to Tk. 186,889,622 for the company as a whole, which represents around 17% of total assets for the company. Therefore, the trade debtors have been considered as key audit area.

We obtained an understanding, evaluated the design and tested the operational effectiveness of the company's key controls over the trade debtors. Our audit procedures included, among others, the followings:

- Understood and reviewed the nature of trade debtors and has taken from the summary to take the verify of end of the year of closing debtors;
- Checked the transactions of sales quantity and valuation of goods;
- Reviewed the segregation among the separately closing debtors of the financial statement compare in data;
- Finally, assessed the appropriate-ness and presentation of disclosures against relevant accounting standards.

The procedures above did not identify any issues with regard to the trade debtors.

Refer to the note no. 10.00 to the financial statements



Current Liabilities recognition

At reporting date, the position of valuation of current liabilities remains amounting to Tk. 443,745,396 for the company as a whole, which represents around 41% of total liabilities for the company. Therefore, the current liabilities have been considered as key audit area.

We obtained an understanding, evaluated the design and tested the operational effectiveness of the company's key controls over the current liabilities. Our audit procedures included, among others, the followings:

- Understood and reviewed the nature of current liabilities and has taken from the summary and internal audit report take the verify of end of the year of current liabilities;
- Checked the ledger of liabilities;
- Reviewed the segregation among the separately closing debtors of the financial statement compare in data;
- Finally, assessed the appropriateness and presentation of disclosures against relevant accounting standards.

The procedures above did not identify any issues with regard to the trade debtors.

Refer to the note no. 23.00 to 30.00 to the financial statements

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Companies Act, 1994 and ensure effective internal audit, internal control and risk management functions of the Organization.

In preparing the financial statements, management is responsible for assessing the Society/Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society/Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 15As will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

- a) We have obtained all the information and explanation which to best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- b) In our opinion, proper books of account as required by law except for the matter emphasis have been kept by the company so far as it appeared from our examination of those books.
- c) The company's statement of financial position dealt with by the report is in agreement with the books of accounts and returns.
- d) The expenditure incurred were for the purpose of the companies for the year.

Dated, Dhaka.

13 JAN 2025





Md. Abul Basher, FCA # 0840

Managing Partner

M A Fazal & Co.

Chartered Accountants

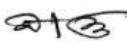
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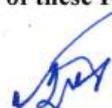
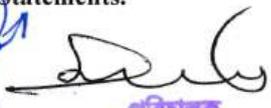
Gazi Wires Limited
Statement of Financial Position
As at 30 June, 2024

| Sl. No | Particulars | Notes | Amount in TK | |
|--------------------------------|---|-------|----------------------|----------------------|
| | | | 30 June, 2024 | 30 June, 2023 |
| ASSETS: | | | | |
| Non Current Assets: | | | | |
| A. | Property, Plant & Equipment | | 92,868,480 | 96,377,561 |
| | Property, Plant & Equipment | 4 | 92,223,977 | 95,733,058 |
| | Assets in Pakistan | 5 | 644,503 | 644,503 |
| B. | Current Assets: | | 994,250,536 | 1,056,510,351 |
| | Inventory | 6 | 103,535,037 | 192,695,775 |
| | Spares & Store | 7 | 18,080,133 | 17,004,562 |
| | Scrap Stock | 8 | 5,147,960 | 10,977,340 |
| | Trade Debtors | 9 | 186,995,693 | 79,360,162 |
| | Inter-Project Current Account | 10 | 26,652,696 | 26,245,608 |
| | Inter-Project Dis-Investment | 11 | 45,306 | 45,306 |
| | Advances, Deposits & Pre-payments | 12 | 7,487,283 | 8,533,882 |
| | Advance Income Tax | 13 | 491,768,936 | 481,700,863 |
| | Cash & Cash Equivalents | 14 | 154,537,492 | 239,946,854 |
| C. | TOTAL ASSETS (A+B) | | 1,087,119,016 | 1,152,887,912 |
| EQUITY & LIABILITY: | | | | |
| D. | Equity: | | 577,884,413 | 636,421,553 |
| | Share Capital | 15 | 1,250,000 | 1,250,000 |
| | Capital Reserve | 16 | 486,088 | 486,088 |
| | Tax Holiday Reserve | 17 | 7,841,285 | 7,841,285 |
| | BMRE Project Reserve | 18 | 6,800,980 | 6,800,980 |
| | Retained Earnings | 19 | 561,506,060 | 620,043,200 |
| E. | Non-Current Liabilities: | | 12,962,936 | 12,962,936 |
| | Govt. Loan for Manpower Balancing | 20 | 12,962,936 | 12,962,936 |
| F. | Deferred Expenses: | | 52,425,554 | 65,569,115 |
| | Liability in Pakistan | 21 | 1,136,713 | 1,136,713 |
| | Leave Pay & Gratuity | 22 | 51,288,841 | 64,432,402 |
| G. | Current Liabilities | | 443,846,113 | 437,934,308 |
| | Advance against Sales | 23 | 10,529,868 | 10,429,151 |
| | BSEC Current A/c | 24 | 14,071,806 | 13,032,862 |
| | Inter Project Current A/c | 25 | 1,163,489 | 938,159 |
| | Inter Project Dis-Investment | 26 | 30,499 | 30,499 |
| | Liabilities for Goods Supply | 27 | 28,958,107 | 19,151,872 |
| | Liabilities for Expenses | 28 | 43,772,199 | 39,072,708 |
| | Liability for Other Finance | 29 | 12,085,333 | 9,143,480 |
| | Provision for Income Tax | 30 | 333,234,812 | 346,135,578 |
| H. | TOTAL EQUITY & LIABILITY (D+E+F+G) | | 1,087,119,016 | 1,152,887,912 |

Accompanying notes from 1 to 39 form an integral part of these Financial Statements.


Head of Accounts
Golam Rabbi Muhammad Sadat Hossain
Head of Accounts Dept.
Gazi Wires Limited
Chattogram.


Managing Director
(Md. Abdul Halim)
Managing Director (Acting)
Gazi Wires Limited
Kalurghat, Chattogram.

 
Director  
Signed in terms of our report of even date.




Md. Abul Basher, FCA # 0840
Managing Partner
M A Fazal & Co.
Chartered Accountants

Gazi Wires Limited
Statement of Profit or Loss and other Comprehensive Income
For the year ended 30 June, 2024

| Particulars | Notes | Amount in TK | |
|--|-------|---------------------|---------------------|
| | | 2023-2024 | 2022-2023 |
| Revenue/Sales | 31 | 339,912,850 | 249,308,218 |
| Net Sales | | 339,912,850 | 249,308,218 |
| Less: Cost of goods sold | 32 | 371,367,776 | 229,274,592 |
| Gross Profit/ (Loss) | | (31,454,926) | 20,033,626 |
| Less: Operating Expenses | | | |
| Director Remuneration | | - | 175,875 |
| Administrative Expenses | 33 | 29,437,217 | 22,662,653 |
| Audit Fee | 34 | 57,500 | 55,200 |
| Legal Expenses | 35 | - | 2,000 |
| Sales, Distribution & Marketing Expenses | 36 | 16,556,504 | 11,232,474 |
| Financial Expenses | 37 | 986,119 | 295,238 |
| Total Operating Expenses | | 47,037,340 | 34,423,440 |
| Operating Profit/(Loss) | | (78,492,266) | (14,389,814) |
| Less: Non-Operating Expenses | | | |
| Add: Non-operating Income | 38 | 22,187,956 | 15,851,635 |
| Net profit/(Loss) before WPPF | | (56,304,310) | 1,461,822 |
| Less: Workers Profit Participation Fund | | - | 73,091 |
| Net Profit/(Loss) before Income Tax | | (56,304,310) | 1,388,731 |
| Less: Income Tax | | 2,172,605 | 402,001 |
| Net profit/(Loss) after Income Tax | | (58,476,915) | 986,730 |
| Earning Per Share | 39 | (468) | 8 |

Accompanying notes from 1 to 39 form an integral part of these Financial Statements.



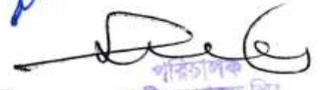
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Head of Accounts Dept.
Gazi Wires Limited
Chattogram.



Managing Director
(Md. Abdul Halim)
Managing Director (Acting)
Gazi Wires Limited
Kalurghat, Chattogram.



Director
পরিচালক
গাজি ওয়্যারিস লিমিটেড
কোম্পানি বোর্ড



Director
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গাজি ওয়্যারিস লিমিটেড
কোম্পানি বোর্ড

Signed in terms of our report of even date.

Place: Dhaka

13 JAN 2025





Md. Abul Basher, FCA # 0840
Managing Partner
M A Fazal & Co.
Chartered Accountants

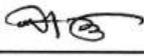
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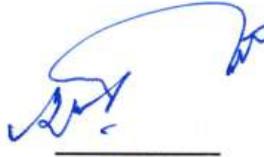
Gazi Wires Limited
Statement of Changes in Equity
 For the year ended 30 June, 2024

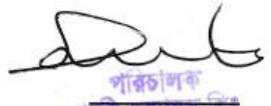
| Particulars | Share Capital | Retained Earnings | Total Equity |
|-------------------------------------|------------------|--------------------|--------------------|
| Opening Balance as on 01 July, 2023 | 1,250,000 | 620,043,200 | 621,293,200 |
| Current year Profit/(Loss) | | (58,476,915) | (58,476,915) |
| Add/(Less): Prior Year Adjustment | | (60,226) | (60,226) |
| Profit Transferred to Head Office | | - | - |
| Balance as on 30 June , 2024 | 1,250,000 | 561,506,060 | 562,756,060 |

| Particulars | Share Capital | Retained Earnings | Total Equity |
|-------------------------------------|------------------|--------------------|--------------------|
| Opening Balance as on 01 July, 2022 | 1,250,000 | 619,056,470 | 620,306,470 |
| Current year Profit/(Loss) | | 986,730 | 986,730 |
| Add/(Less): Prior Year Adjustment | | - | - |
| Profit Transferred to Head Office | | - | - |
| Balance as on 30 June , 2023 | 1,250,000 | 620,043,200 | 621,293,200 |


Head of Accounts
 Golam Rabbi Muhammad Sadat Hossain
 Head of Accounts Dept.
 Gazi Wires Limited
 Chattogram.


Managing Director
 (Md. Abdul Halim)
 Managing Director (Acting)
 Gazi Wires Limited
 Kalurghat, Chattogram


Director
 গাজী ওয়্যারস্ লি.
 কোম্পানি বোর্ড


Director
 গাজী ওয়্যারস্ লি.
 কোম্পানি বোর্ড

Place: Dhaka

13 JAN 2025



Gazi Wires Limited
Statement of Cash Flows
For the year ended 30 June, 2024

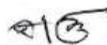
| Sl.No. | Particulars | Amount in TK | |
|-----------|---|---------------------|---------------------|
| | | 2023-2024 | 2022-2023 |
| A. | Cash flows from operating activities | | |
| | Net Profit/(Loss) After Tax | (58,476,915) | 986,730 |
| | Depreciation | 5,474,838 | 5,827,960 |
| | Loss/Gain of sales of fixed assets | - | - |
| | Previous year Adjustment A/C | (60,226) | - |
| | Profit Transferred to Head Office | - | - |
| | Operating Profit Before Working Capital | (53,062,303) | 6,814,690 |
| | Non-Current Assets (Decrease/Increase) | | |
| | Deferred Expenses | - | - |
| | Pre-operating Expenses | - | - |
| | Current Assets (decrease/increase) | | |
| | Increase/(Decrease) of Inventory | 89,160,739 | - |
| | Increase/(Decrease) of Raw Materials | - | 156,396,398 |
| | Increase/(Decrease) of Work in Process | - | (18,559,877) |
| | Increase/(Decrease) of Finish Goods | - | 49,557,439 |
| | Increase/(Decrease) of Spares & Store | (1,075,571) | (50,387) |
| | Increase/(Decrease) of Scrap Stock | 5,829,380 | (10,652,140) |
| | Increase/(Decrease) of Trade Debtors | (107,635,531) | (58,236,047) |
| | Increase/(Decrease) of Inter-Project Current Account | (407,089) | (24,526) |
| | Increase/(Decrease) of Inter-Project Dis-Investment | - | - |
| | Increase/(Decrease) of Advances, Deposits & Pre-payments | 1,046,599 | 23,079,005 |
| | Increase/(Decrease) of Advance Income Tax | (10,068,073) | (12,660,061) |
| | Net assets (decrease/increase) | (23,149,546) | 128,849,804 |
| | Current Liabilities (decrease/increase) | | |
| | Increase/(Decrease) of Leave Pay & Gratuity | (13,143,561) | (31,814,131) |
| | Increase/(Decrease) of Advance against Sales | 100,717 | (7,870) |
| | Increase/(Decrease) of BSEC Current A/c | 1,038,944 | 225,333 |
| | Increase/(Decrease) of Inter Project Current A/c | 225,330 | 13,103 |
| | Increase/(Decrease) of Inter Project Dis-Investment | - | - |
| | Increase/(Decrease) of Liabilities for Goods Supply | 9,806,235 | (15,524,107) |
| | Increase/(Decrease) of Liabilities for Expenses | 4,699,491 | (2,085,469) |
| | Increase/(Decrease) of Liability for Other Finance | 2,941,853 | (1,510,418) |
| | Increase/(Decrease) of Provision for Income Tax | (12,900,765) | 402,001 |
| | Net current liabilities (decrease/increase) | (7,231,756) | (50,301,557) |
| | Cash flows from operating activities | (83,443,605) | 85,362,936 |
| B. | Cash flows from investing activities | | |
| | Purchase of Property, Plant, & Equipment | (1,965,757) | (673,299) |
| | Net Cash Flows from Investing Activities | (1,965,757) | (673,299) |
| C. | Cash Flows from Financing Activities | | |
| | Govt. Loan for Man Power Equalization | - | - |
| | Net cash flows from financing activities | - | - |
| D. | Increase/decrease in cash and cash equivalents (A+B+C) | (85,409,363) | 84,689,637 |
| E. | Opening balance of cash and cash equivalents | 239,946,855 | 155,257,218 |
| F. | Closing balance of cash and cash equivalents (D+E) | 154,537,492 | 239,946,855 |



Head of Accounts
Golam Rabbi Muhammad Sadat Hossain
Head of Accounts Dept.
Gazi Wires Limited
Chattogram.

Place: Dhaka

13 JAN 2025



Managing Director
(Md. Abdul Halim)
Managing Director (Acting)
Gazi Wires Limited
Kalurghat, Chattogram.



Director





Director

পার্শ্ব গাজি ওয়্যারিস লিমিটেড
কোম্পানি বোর্ড

GAZI WIRES LIMITED, CHITTAGONG,

Notes to the financial statements

For the year ended 30 June, 2024

1.00 Reporting Entity:

1.01 Company Profile:

The Company was registered as S. Gazi & Co. Ltd. in 1963 under Company Act 1913. In 1972 Government of Bangladesh take over the company by exercising powers conferred by clause (7) of Article 10 of the Bangladesh Industrial Enterprise (Nationalisation) Order, 1972 (P.O. no. 27 of 1972).

1.02 Nature of Business:

The company's principal activities are the manufacturing and supplying of super enamel copper wire.

2.00 Basis of Preparation:

2.01 Statement of Compliance:

These financial statements have been prepared on going concern basis in accordance with Bangladesh Financial Reporting Standards (IFRS), the Companies Act 1994 and other applicable laws in Bangladesh.

2.02 Date of Authorization:

Head of the organization has authenticated these Financial Statements on 23th January, 2024.

2.03 Basis of measurement:

These Financial Statements have been prepared on going concern basis under the historical cost convention.

2.04 Functional and Presentational Currency:

These Financial Statements are presented in BD Taka, which is both functional currency and presentation currency of the company.

2.05 Use of Estimates and Judgments:

The preparation of Financial Statements requires managements to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and underlying assumption are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on going concern basis. Revision to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation and judgments in applying accounting policies that have the most significant effect on the amounts reconsider in the financial statements.

2.06 Reporting Period:

The financial period of the company covers one year from 1 July, 2023 to 30 June, 2024.

3.00 Significant Accounting Policies:

The accounting policies set out below has been applied consistently to all periods presented in this financial statement.



3.01 Application of Standards:

Following IFRSs has been applied in preparing financial statements during the period under review:

- IAS-1 Presentation of financial statements.
- IAS-7 Statement of cash flows.
- IAS-8 Accounting policies, changes in accounting estimates and errors.
- IAS-10 Events after the reporting period.
- IAS-16 Property, plant & equipment.
- IAS-18 Revenue
- IAS-23 Borrowing costs IAS-33 Earnings per share
- IAS-37 Provisions, contingent liabilities & contingent assets.

3.02 Property, plant & equipment:

3.02.01 Recognition & measurement:

Items of property, plant & equipment, freehold buildings, excluding freehold land are measured at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of an item of property, plant and equipment comprises its purchase price, import duties and non-refundable taxes (after deducting trade discount and rebates) and any costs directly attributable to bring the assets to the location and condition necessary for it to be capable of operating in the intended manner.

3.02.02 Subsequent costs:

The cost of replacing or upgrading part of an item of property, plant and equipment is recognized in carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The cost of the day-to-day servicing of property, plant and equipment are recognized in the statement of comprehensive income as incurred.

3.02.03 Depreciation:

The company uses the reducing balance method of depreciation for all property, plant and equipment. No depreciation is charged on freehold land and on addition to fixed assets. Rate of depreciation on fixed assets are as follows:

| Name of Assets | Rate of Depreciation (%) |
|----------------------------------|--------------------------|
| Land | 0% |
| Factory Building | 5% |
| Canteen Building | 5% |
| Plant & Machinery | 10% |
| Electric Equipment | 10% |
| Factory Equipment | 12% |
| Laboratory Equipment | 12% |
| Generator Rooms | 5% |
| Gas Line Establishment Expenses | 10% |
| Wasa Line Establishment Expenses | 10% |
| Furniture & Fixture | 6% |
| Office Equipments | 10% |
| Television | 20% |
| Air Cooler | 15% |
| Water Cooler | 15% |
| Medical Equipment | 15% |
| Wall(Constructed) | 5% |
| Office Building | 5% |
| Vehicles | 20% |





3.02.04 Gains or losses on disposal:

Gains or losses on disposal are determined by comparing the disposal proceeds with the carrying amounts and are recognized on net basis.

3.03 Intangible assets:

3.03.01 Recognition and Measurements:

Intangible assets are measured at cost less accumulated amortization and accumulated impairment loss, if any.

3.03.0 Subsequent Expenditure:

Subsequent Expenditure is capitalized only when it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. All other expenditures are recognized in the statement of comprehensive income when incurred.

3.04 Financial Instruments:

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

3.04.01 Financial assets:

The company initially recognizes debtors and deposits on the date that they are occurred. All other financial assets are recognized initially on the date at which the company becomes a party to the contractual provision of the transaction. Financial assets include cash and cash equivalents and trade debtors.

a) Cash and cash equivalents:

Cash and cash equivalents comprise cash in hand, cash at Bank which are available for use by the company without any restriction.

b) Trade debtors:

Trade debtors represent the amounts due from customers for delivering goods or rendering services. Trade and other receivables are initially recognized at cost which is the fair value of consideration given in return. After initial recognition these are carried at cost less impairment losses due to uncollectable of any amount so recognized.

3.04.02 Financial liabilities:

A financial liability is recognized when its contractual obligation arising from past events are certain and the settlement of which is expected to result in an outflow from the company. The company initially recognizes financial liabilities on the transaction date at which the company becomes a party to the contractual provisions of the liability.

The company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expired. Financial liabilities include trade creditors, expense creditors and accruals, sundry creditors and other non-current liabilities.

3.05 Inventories:

Inventories are stated at the lower of cost or net estimated realizable value in compliance with the requirements of Para 25 of IAS 2.

3.06 Impairment:

The carrying value of the company's assets other than inventories are reviewed at the end of each reporting period to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of the asset or its cash generating unit exceeds its recoverable amount. Impairment losses, if any, are recognized in the statement of comprehensive income.





3.07 Provision:

A provision is recognized in the statement of financial position when the company has a legal or constructive obligation as a result of past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

3.08 Contingencies:

Contingencies arising from claim, lawsuit, etc. are recorded when it is probable that a liability has been incurred and the amount can reasonably be measured.

3.09 Income Tax:

Income tax expense comprises current tax. Income tax expense is recognized in the statement of comprehensive income.

3.09.01 Current Tax:

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date.

The effective rate of taxation is 30%. Provision for taxation has been made on the basis of Finance Act 2022.

3.09.02 Deferred tax:

The company agrees to adopt a policy of recognition of deferred tax in accordance with IAS-12 but the provision of which will be taken into account from next year. Deferred tax is to be provided for temporary differences between the carrying amount of assets and liabilities for financial reporting purpose and the amount used for taxation purpose.

3.10.01 Revenue arising from sale of goods:

3.10.01.01 Goods Sold:

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discount and VAT. Revenue is recognized when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the association cost and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. This usually occurs at the time of delivery of goods along with invoice.

3.10.01.02 Cash on delivery sales:

Revenue is recognized when delivery is made and cash is received by the seller.

3.11 Finance income and expenses:

Finance income comprises income on saving account as per record. Interest income is recognized on cash basis subject to our comment on section 8(C) of management report.

Finance expense comprises interest expenses on Bank Loan, bank charges, interest expenses on Head office current account. All finance expenses are recognized in the statement of comprehensive income.

3.12 Earnings per share:

Earnings per share calculated by dividing, net profit after tax for the year with weighted average number of ordinary Shares outstanding during the year.



Gazi Wires Limited
Notes to the financial statements
As at 30 June, 2024

| Notes | Particulars | Sub-Notes | Amount in Tk | |
|-------------|---|-------------|--------------------|--------------------|
| | | | 2023-2024 | 2022-2023 |
| 4.00 | <u>Property, plant and equipment:</u> | | | |
| | (A) Balance at cost: | | | |
| | Opening Balance | | 158,726,866 | 158,053,567 |
| | Add: Addition during the year | | 1,965,757 | 673,299 |
| | | | 160,692,623 | 158,726,866 |
| | Less: Adjustment during the year | | - | - |
| | Closing Balance | | 160,692,623 | 158,726,866 |
| | (B) Accumulated depreciation: | | | |
| | Opening Balance | | 62,993,808 | 57,165,848 |
| | Add: Charged during the year | | 5,474,838 | 5,827,960 |
| | | | 68,468,646 | 62,993,808 |
| | Less :Sales/ Adjustment during the year | | - | - |
| | Closing Balance | | 68,468,646 | 62,993,808 |
| | Closing Balance at WDV (A-B) | | 92,223,977 | 95,733,058 |
| | The details of Property, Plant & Equipment have been given in Annexure-A | | | |
| 5.00 | <u>Assets in Pakistan</u> | | | |
| | Fixed Assets | 5.01 | 32,000 | 32,000 |
| | Trade Debtors | 5.02 | 56,510 | 56,510 |
| | Advance Deposits | 5.03 | 540,494 | 540,494 |
| | Cash & Bank Balances | 5.04 | 15,499 | 15,499 |
| | Grand Total | | 644,503 | 644,503 |
| 5.01 | Fixed Assets (Motor Vehicle in Karachi) | | 32,000 | 32,000 |
| 5.02 | <u>Trade Debtors:</u> | | | |
| | Crown Electric House Karachi | | 43,654 | 43,654 |
| | S.Pak.Engineering Co.Ltd. | | 2,756 | 2,756 |
| | S.Pak.Mechanical Works Karachi | | 590 | 590 |
| | National Trading Syndicate Karachi | | 9,510 | 9,510 |
| | Total | | 56,510 | 56,510 |
| 5.03 | <u>Advance Deposits:</u> | | | |
| | Electric Motor Deposits Karachi | | 80 | 80 |
| | Telephone Deposits | | 50 | 50 |
| | Delite Industries Ltd. | | 188,856 | 188,856 |
| | National Traders | | 501 | 501 |
| | Asraf Corporation | | 500 | 500 |
| | Dewari Sugar Mills Ltd. | | 100,000 | 100,000 |
| | Rahim Industries Ltd. | | 10,141 | 10,141 |
| | S.Almuniam | | 1,000 | 1,000 |
| | Army Bhawani | | 1,112 | 1,112 |
| | Zakir Bhawani | | 3,627 | 3,627 |
| | Morion Bai Gansi | | 15,134 | 15,134 |
| | Md. A.Gazi | | 66,276 | 66,276 |
| | Arif Gazi | | 12,129 | 12,129 |
| | Anwar Gazi | | 20,262 | 20,262 |
| | Akkel Ahmed | | 1,500 | 1,500 |
| | Md.Seth | | 49,908 | 49,908 |
| | Arif Seth | | 12,249 | 12,249 |
| | Sollaman Seth | | 33,206 | 33,206 |
| | A.Kader | | 200 | 200 |
| | Md. Hossain | | 1,800 | 1,800 |
| | Kader Bhai | | 700 | 700 |
| | Chobhan Mistri | | 8,500 | 8,500 |
| | Anwar Seth | | 4,401 | 4,401 |
| | Zahid Ali Khan | | 562 | 562 |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|-------------|--|-----------------------|-----------------------|---------------------|
| | | | 2023-2024 | 2022-2023 |
| | Md.Al Khan | | 4,700 | 4,700 |
| | Anwar Nayan | | 3,000 | 3,000 |
| | Ayiub | | 75 | 75 |
| | Iqbal Mohammed | | 25 | 25 |
| | Total | | 540,494 | 540,494 |
| 5.04 | <u>Cash & Bank Balance:</u> | | | |
| | Cash in hand | | 15,198 | 15,198 |
| | Habib Bank Ltd.Karachi | | 101 | 101 |
| | Muslim Comm.Bank,Karachi | | 200 | 200 |
| | | | 15,499 | 15,499 |
| 6.00 | <u>Inventory:</u> | | | |
| | Category Of Inventory | | | |
| | Stock of Raw Materials | 6.01 | 10,486,137 | 21,701,763 |
| | Work-in-Process | 6.02 | 5,486,459 | 29,077,197 |
| | Finished Goods | 6.03 | 87,562,440 | 141,916,815 |
| | Total | | 103,535,037 | 192,695,775 |
| 6.01 | <u>Stock of Raw Materials:</u> | | | |
| | Particlars | As on 30.06.24 | As on 30.06.23 | Amount in Tk |
| | | Qty. (M. Ton) | Qty. (M. Ton) | 2023-2024 |
| | | | | 2022-2023 |
| | Copper Wire | - | - | - |
| | Bobin | - | - | 946,604 |
| | Lubricant | - | - | 31,470 |
| | Others | - | - | 3,300 |
| | Varnish | 12.600 | 31.600 | 9,504,763 |
| | Total | 12.600 | 31.600 | 10,486,137 |
| | | | | 21,701,763 |
| 6.02 | <u>Work-in-Process:</u> | | | |
| | Particlars | As on 30.06.24 | As on 30.06.23 | Amount in Tk |
| | | Qty. (M. Ton) | Qty. (M. Ton) | 2023-2024 |
| | | | | 2022-2023 |
| | Copper Wires | 0.300 | 8.80 | 302,754 |
| | Drawn Wires | 3.905 | 14.54 | 5,123,270 |
| | SEC Wires | - | 0.77 | - |
| | Varnish | 0.088 | 0.29 | 60,435 |
| | Total | 4.293 | 24.40 | 5,486,459 |
| | | | | 29,077,197 |
| 6.03 | <u>Finished Goods:</u> | | | |
| | Particlars | As on 30.06.24 | As on 30.06.23 | Amount in Tk |
| | | Qty. (M. Ton) | Qty. (M. Ton) | 2023-2024 |
| | | | | 2022-2023 |
| | Opening Stock | 121.932 | 184.582 | 141,916,815 |
| | Add: Production | 218.037 | 134.338 | 317,013,401 |
| | Goods available for Sale | 339.969 | 318.920 | 458,930,216 |
| | Less: Sales | 267.625 | 196.988 | 371,367,776 |
| | Closing Stock | 72.344 | 121.932 | 87,562,440 |
| | | | | 141,916,815 |
| 7.00 | <u>Store & Spares:</u> | | | |
| | Construction Materials | | | 25,230 |
| | Iron & Other Metal | | | 53,956 |
| | Pipe & Tube | | | 102,306 |
| | Refactories | | | 3,705 |
| | Fuel | | | 246,796 |
| | Varnish & Paint | | | 74,749 |
| | General Stores | | | 186,710 |
| | Loose Tools | | | 3,291,544 |
| | Domestic Goods | | | 1,293,230 |
| | Furniture Tools | | | 192,160 |
| | Rope & Chain | | | 19,405 |
| | Packing Materials | | | 383,859 |
| | Chemical | | | 313,983 |
| | Medicine | | | 63,713 |
| | Stationery | | | 283,377 |
| | | | | 21,258 |
| | | | | 53,956 |
| | | | | 102,306 |
| | | | | 3,705 |
| | | | | 246,796 |
| | | | | 74,749 |
| | | | | 316,734 |
| | | | | 3,291,544 |
| | | | | 1,293,230 |
| | | | | 192,160 |
| | | | | 15,890 |
| | | | | 383,859 |
| | | | | 313,983 |
| | | | | 63,713 |
| | | | | 358,402 |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|-------|--------------------------------------|-----------|-------------------|-------------------|
| | | | 2023-2024 | 2022-2023 |
| | Spare Parts of Machinery(Mechanical) | | 2,055,399 | 2,055,399 |
| | Electrical Equipments | | 3,904,562 | 3,904,562 |
| | Office Equipments | | 383,339 | 383,339 |
| | Others | | 6,521,135 | 3,928,978 |
| | Stock of Packing Material | | 3,850,948 | - |
| | Departmental Stock | | (5,887,052) | - |
| | BSEC Current Account | | 717,080 | - |
| | Miscellaneous | | - | - |
| | Total | | 18,080,133 | 17,004,562 |

8.00 Scrap Stock:

| Particulars | As on 30.06.24 | As on 30.06.23 | Amount in Tk | |
|-----------------------|----------------|----------------|-------------------|-------------------|
| | Qty. (M. Ton) | Qty. (M. Ton) | 2023-2024 | 2022-2023 |
| Opening Stock | 26.774 | 22.328 | 10,977,340 | 325,200 |
| Add: Receives | 7.282 | 9.046 | 2,985,620 | 6,332,200 |
| | 34.056 | 31.374 | 13,962,960 | 6,657,400 |
| Less: Sales | 21.500 | - | 8,815,000 | - |
| | 12.556 | 31.374 | 5,147,960 | 6,657,400 |
| Less: Recovery | - | 4.600 | - | 920,000 |
| Add: Price Adjustment | - | - | - | 5,239,940 |
| Closing Stock | 12.556 | 26.774 | 5,147,960 | 10,977,340 |

9.00 Trade debtors:

| | | |
|--------------------------------|--------------------|-------------------|
| Opening Balance | 79,360,162 | 21,124,115 |
| Add: Addition During this year | 150,263,698 | 61,481,698 |
| | 229,623,860 | 82,605,812 |
| Less: Adjustment this year | 42,628,167 | 3,245,650 |
| Closing Balance | 186,995,693 | 79,360,162 |

The details of Trade debtors have been given in Annexure-B

10.00 Inter-Project Account:

| | | |
|--|-------------------|-------------------|
| M/S. G.E.M Co.Ltd. | 38,349,608 | 38,059,358 |
| M/S. Eastern Cables Ltd. | 8,835,680 | 8,777,261 |
| M/S. Bangladesh Can Co.Ltd. | 15,825 | 15,825 |
| M/S. National Tubes Ltd. | 15,676 | 15,676 |
| M/S. Progoti Industries Ltd. | 58,419 | - |
| M/S. Metalex Corp.Ltd. | 39,937,495 | 39,937,495 |
| M/S. Meher Industries Ltd. | 130,602 | 130,602 |
| | 87,343,304 | 86,936,216 |
| Less: Interest Suspense Account | | |
| M/S. Metalex Corp.Ltd. | 24,733,420 | 24,733,420 |
| M/S.G.E.M.Co.Ltd. | 35,957,188 | 35,957,188 |
| SUB TOTAL: | 60,690,608 | 60,690,608 |
| Total | 26,652,696 | 26,245,608 |

11.00 Inter Project Dis-Investment:

| | | |
|----------------------------------|---------------|---------------|
| M/S. Dockyard & Engg. Works Ltd. | 1,187 | 1,187 |
| M/S. Chittagong Steel Mills Ltd. | 7,035 | 7,035 |
| M/S. K.I.D.C.Ltd. | 25,576 | 25,576 |
| M/S. Ispahani Marshal Ltd. | 11,508 | 11,508 |
| | 45,306 | 45,306 |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|--|-----------|------------------|------------------|
| | | | 2023-2024 | 2022-2023 |
| 12.00 | <u>Advances, Deposits & Pre-payments:</u> | | | |
| | Security Deposits | 12.01 | 2,885,422 | 2,978,427 |
| | Advance Salary | 12.02 | 228,468 | 300,941 |
| | D.A. Bonus | 12.03 | 3,077 | 3,703 |
| | Muktijoddha Advance | 12.04 | 6,346 | 12,232 |
| | TA/DA | 12.05 | 179,746 | 144,588 |
| | Advance against Expenses | 12.06 | 1,908,083 | 1,495,584 |
| | Advance Canteen | 12.07 | 265,500 | 199,500 |
| | VAT Current Account | | 384,497 | 2,640,086 |
| | Advance Salary Income Tax | | (144,881) | - |
| | BSTI | | 600,000 | 600,000 |
| | Contractor Advance | | 13,707 | 13,707 |
| | VAT Rebate | | 880,248 | - |
| | Deduction for Audit Objection | | 131,957 | - |
| | Advance for Audit Objection | | 145,114 | 145,114 |
| | Total | | 7,487,283 | 8,533,882 |
| 12.01 | <u>Security Deposits:</u> | | | |
| | T&T (Central Excise) | | 2,000 | 2,000 |
| | WAPDA | | 1,000 | 1,000 |
| | Bangladesh Oxyzen(Acctylne Gas) | | 3,500 | 3,500 |
| | Bangladesh Oxyzen | | 11,070 | 11,070 |
| | T & T Board | | 20,350 | 20,350 |
| | Monogram Security | | 500 | 500 |
| | Guest House Electric Store | | 250 | 250 |
| | WAPDA for Generator | | 5,000 | 5,000 |
| | Halim & Brothers | | 300 | 300 |
| | Bakrabad Gas System | | 20,024 | 20,024 |
| | Sales Center-Rajshahi | | 83,333 | 83,333 |
| | BPDP | | 560,000 | 560,000 |
| | Sales Center-Nandankanan | | 400,000 | 400,000 |
| | Eastern Cables Ltd(BSEC) | | 150,000 | 150,000 |
| | Eastern Tubes Ltd (BSEC) | | 1,500,600 | 1,721,100 |
| | CERS, Tongi | | 7,494 | - |
| | GEMCO Ltd. | | 120,000 | - |
| | Total | | 2,885,422 | 2,978,427 |
| 12.02 | <u>Advance Salary:</u> | | | |
| | Md.Maniruzzaman Khan (M D) | | 1,116 | - |
| | Nurul Alam (D G M) | | 4,033 | 96 |
| | Fokrul Islam Chy (D G M) | | 37,237 | 37,237 |
| | Md. Nasir Uddin, Ass. Acc. | | 8,874 | 8,874 |
| | Belayet Hossain, Manager(Adm) | | 44,050 | 44,050 |
| | Kazi Mosaraf Hossain, MD | | 10,917 | 10,917 |
| | Monjurul Haque, Store Officer | | - | 4,033 |
| | Alok Kumar Dewanji, Office Ass. | | 4,200 | 4,200 |
| | Mollah Sakawat Hossain, Med. Ass. | | 420 | 420 |
| | Kafi Mollah (Record Keeper) | | 420 | 420 |
| | Lutfar Rahman Mollah, Security | | 420 | 420 |
| | MD. Mohsin Hossain, Security | | 420 | 420 |
| | Md. Jasim Uddin, Security | | 420 | 420 |
| | Safi Ullah, Security | | 420 | 420 |
| | Ratan Mallick, Cleaner | | 420 | 420 |
| | Seikh Didar Mahmud, MT-155 | | 420 | 420 |
| | Ajit Kumar Sen, MT-209 | | - | 420 |
| | Foridul Alam, MT-242 | | - | 420 |
| | Humaiyun Kabir, MT-193 | | 420 | 420 |
| | Md.Jahangir Alam (M T-165) | | 739 | 739 |
| | Kazi Mohammad Ali, MT-223 | | - | 2,714 |
| | Nurul Mostafa,MT-226 | | 20,500 | 20,500 |
| | Mahbub Alam, 285 | | - | 600 |
| | Masudur Rahaman (Programmar) | | - | 4,313 |
| | Md.Helal Uddin(Ass.Sales Off.) | | - | 7,139 |
| | Sudhir Chandra Dey (M T) | | 2,496 | 2,496 |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|---|-----------|----------------|----------------|
| | | | 2023-2024 | 2022-2023 |
| | Jibon Mallik (cleaner) | | 3,102 | 3,102 |
| | Sheikh Md.Jakir Hosen(D G M) | | 9,488 | 9,488 |
| | S.M.Salauddin (Sales Officer) | | 112,127 | 170,014 |
| | Fazluk Haque (Security) | | (100) | (100) |
| | Kazi Jalal Ahmed (M T-239) | | (5,850) | (5,850) |
| | Abu Taleb (M T-119) | | (5,850) | (5,850) |
| | Jahangir Hosen (M T-215) | | (5,850) | (5,850) |
| | Abdus Sobhan (M T-284) | | (2,545) | (2,545) |
| | Abdul Malek (M T-133) | | (7,140) | (7,140) |
| | Tojibul Haque (M T-148) | | (3,370) | (3,370) |
| | A M Jaber Hosen (Ass.Sales Off) | | (3,186) | (3,186) |
| | Rafiq Ahmed (Techno Chamist) | | (300) | (300) |
| | Total | | 228,468 | 300,941 |
| 12.03 | <u>D. A. Bonus:</u> | | | |
| | Abu Siddik,139 | | 552 | 552 |
| | Mokhlesur Rahaman Biswas, Eng | | 1,087 | 1,087 |
| | Rafique Ahmed, Ass Tech. Chemist | | 608 | 608 |
| | Seikh Didar Mahmud, MT-155 | | 668 | 668 |
| | Md. Ayub,Opearetor-177 | | 461 | 461 |
| | Mokter Alam, MT-191 | | 461 | 461 |
| | Humaiyun Kabir, MT-193 | | 461 | 461 |
| | Ajit Kumar Sen, MT-209 | | - | 622 |
| | Sayed Fazal Uddin, MT-220 | | 170 | 170 |
| | Jamal Uddin,258 | | 100 | 100 |
| | Lutfar Rahman Mollah, Security | | 183 | 183 |
| | MD. Mohsin Hossain, Security | | 161 | 161 |
| | Jahangir Alam (M T-165) | | (4) | (0) |
| | S M Abdus Salam, MT-210 | | (685) | (685) |
| | Md Siddik-286 | | (461) | (461) |
| | Md Nurul Islam-257 | | (685) | (685) |
| | Total | | 3,077 | 3,703 |
| 12.04 | <u>Muktloddha Advance:</u> | | | |
| | Moklesur Rahman Biswas, Eng. | | 4,884 | 4,884 |
| | Ajit Kumar Sen, MT-209 | | - | 1,556 |
| | Humaiyun Kabir, MT-193 | | 841 | 841 |
| | Mokter Alam, MT-191 | | 842 | 842 |
| | Seikh Didar Mahmud, MT-155 | | 2,214 | 2,214 |
| | Rafique Ahmed, Tech. Chemist | | 1,895 | 1,895 |
| | Golam Kabir, MD | | (4,330) | - |
| | Total | | 6,346 | 12,232 |
| 12.05 | <u>TA/DA:</u> | | | |
| | Eng. Md. Sahjahan, (M D) | | 625 | 625 |
| | Belayet Hossain, Manager(Adm) | | 1,000 | 1,000 |
| | Mohammad Sabbir Awwal Additional Chief Engineer | | 87,000 | 87,000 |
| | Josim Uddin (Helper-299) | | 6,550 | 6,550 |
| | Alok Kumar Dewanji, (Office Ass.) | | 14,916 | 14,916 |
| | Eng Md Ali Cho. (Ex M D) | | 875 | 875 |
| | Md Nasir Uddin (Ass. A O) | | 240 | 240 |
| | Helal Uddin (Ass. A O) | | - | 3,714 |
| | Sirajul Islam (Driver) | | 9,810 | 9,390 |
| | SARUP GUHA | | - | 9,000 |
| | Masudur Rahman, Sr. Cla | | 25,835 | 34,835 |
| | Nurul Alam- 281 | | 2,306 | 2,306 |
| | Al Mamun Khan, 261 | | 13,395 | 7,395 |
| | Shofiquel Islam (D C A O) | | 250 | 250 |
| | Gazi Md Helal Uddin (s a e) | | - | 880 |
| | MD.SHAFIQL ISLAM (Halpar) | | 2,880 | 2,880 |
| | Syed Farid | | 169 | 169 |
| | Md.Feroz Mahmud | | 10,000 | 10,000 |
| | Estihak Ahmed, (Eng.) | | 1,600 | 1,600 |
| | Faroque Uddin | | 8,893 | - |
| | Shamol Sarker (Pur. Offi.) | | - | 200 |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|--|-----------|----------------|----------------|
| | | | 2023-2024 | 2022-2023 |
| | Md, Golam Kibria, A.C.A.O | | - | 5,000 |
| | Fazle Elahi, (Adm. Officer) | | - | 750 |
| | Ahsanul Islam (SAE) | | 659 | 169 |
| | Nur Nobi, M T-248 | | 4,900 | 900 |
| | Md.Tajul Islam Ass. Chief Accounts Officer | | 5,136 | 2,862 |
| | MD. Akther Hossain | | 12,238 | 9,508 |
| | Humayun Kabir (D G M) | | 788 | 788 |
| | S M Salahuddin | | - | 25,000 |
| | Pankaj Kumar Sarker | | 12,838 | 838 |
| | Md Golam Kabir Managing Director | | 2,730 | - |
| | Md Abu Said Senior Admin Officer | | 2,274 | - |
| | Md. Maniruzzaman Khan Managing Director | | 18,969 | - |
| | Md. Manirul Islam Administrative Officer | | 21,000 | - |
| | Md. Repon Hossain Sub Asst. Engineer | | 8,000 | - |
| | Joy Datta | | 4,000 | - |
| | Md Golam Kibria-297 | | 4,000 | - |
| | Hasan-UZ-Zaman | | 1,663 | - |
| | Mohammad Mahabubul Alam - 299 | | 4,000 | - |
| | Md Faroque Uddin - Manager | | (8,893) | - |
| | Md Sekander | | (3,472) | - |
| | Kazi Mohammad Ali | | (2,375) | - |
| | Md. Joynal Abedin, MT-172 | | (1,825) | (1,825) |
| | Mir Mohammad Towhidul Alam (Sells Offi) | | (22,620) | (22,620) |
| | S M Sajedul Alam, (Off Ass.) | | (36,816) | (36,816) |
| | Md Yunus, 138 | | (23,782) | (23,782) |
| | Abul Kasem, (Off. Ass.) | | (48) | (48) |
| | Md Forkan Ullah, (Acc. Officer) | | (4,125) | (4,125) |
| | Tajul Islam (Mar.Assi.) | | (2,838) | (2,837) |
| | Md.Abdus Sabur Md | | (3,000) | (3,000) |
| | Total | | 179,746 | 144,588 |
| 12.06 | <u>Advance Against Expenses:</u> | | | |
| | Mohammed Faruq (A.eng) | | 16,750 | 3,250 |
| | S M Salahuddin | | - | 20,700 |
| | MD.Nejam Uddin Driver | | 41,050 | 22,800 |
| | Ahsanul Islam (SAE) | | 21,306 | 17,154 |
| | Hasan-uz-zaman khan | | - | 9,091 |
| | Jaima Enternational | | 20,000 | 20,000 |
| | Md Monirul Islam (Administrative Officer) | | - | 56 |
| | Nur Hossain (Manager Adm) | | 3,881 | 3,881 |
| | A K M Sirajul Haque, (A.C.A.O) | | 4,108 | 4,108 |
| | Jony Chawdhury (DEO) | | 2,000 | 15,000 |
| | Mujibur Rahaman, Ukil | | 17,500 | 17,500 |
| | MD.SAIF UDDIN (Security Guard) | | 20,000 | 19,500 |
| | Mohammed Jamir Uddin Asst. Engineer | | 9 | 9 |
| | Md.Feroz Mahmud (Syestem Analist) | | 182,850 | 182,850 |
| | Sofiqul Islam, (DCAO) | | 22,716 | 22,716 |
| | Md. Ripon Hossain Sub Asst. Engineer | | - | 16,047 |
| | MD Aolad Hossain | | 80,000 | 80,000 |
| | AL MAMUN KHAN-261(Sr.Master Technician) | | 20,100 | 100 |
| | Md, Golam Kibria, A.C.A.O | | 1,639 | 1,639 |
| | MD.IMRAN HOSSAIN Sales Assitt. | | 10 | 10 |
| | Joy Datta J clark | | 60,951 | 60,951 |
| | Moklesur Rahman Biswas, Eng. | | 1,680 | 1,680 |
| | Fazle Yelahi, Adm Off | | - | 13,566 |
| | Sagorika Paul (Acc. Off.) | | - | 19,500 |
| | Foyez Ullah | | - | 20,140 |
| | Pulok Rema (Sinior Store Off) | | 5,000 | 5,000 |
| | Sirajul Islam (Driver) | | 4,023 | 4,023 |
| | Pankaj Kumar Sarker, Sells Office | | 57,510 | 7,410 |
| | Md.Tajul Islam (Ass. Chief Accounts Officer) | | 38,890 | 38,890 |
| | MD.AL-AMIN SHIBLU | | 5,000 | 5,000 |
| | BSEC, Overhead | | 900,000 | 900,000 |
| | Udayan Das Gupta Programmer | | 307,295 | - |
| | Md Jahedul Alam | | 1,003,863 | - |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|---|--|-----------------|--------------------|--------------------|
| | | | 2023-2024 | 2022-2023 |
| | Md Mushfiqur Rahman | | 2,677 | - |
| | Md Ripon Hossain | | (31,935) | - |
| | Foyez Ullah | | (19,670) | - |
| | Md. Nejam Uddin Driver | | (24,650) | - |
| | Monirul Islam, MT-212 | | (1,000) | (1,000) |
| | Bajlur Rahman, (Dep. Chief Eng.) | | (4,716) | (4,716) |
| | Tajul Islam (Mar.Asst.) | | (1,089) | (1,089) |
| | Mahabubul Alam,(DGM) | | (950) | (950) |
| | Md.Belaet Hossen Cho, Manager (Admin) | | (48) | (48) |
| | MD.SHAFIQUEL ISLAM-263 | | (12,000) | (12,000) |
| | Creation Media & Printing | | (37,012) | - |
| | MOHAMMAD JAHEDUL ALAM | | (799,085) | (16,614) |
| | Gazi Md Helal Uddin (SAE) | | (10) | (10) |
| | MD. ABU TALEB PATWARY (AAO) | | (560) | (560) |
| | Total | | 1,908,083 | 1,495,584 |
| 12.07 | <u>Advance Canteen:</u> | | | |
| | Md Farook (Asst. Eng) | | - | 45,000 |
| | Tazul Islam (Marketing Assistant) | | 4,500 | 4,500 |
| | Md Imran Hosen (Assistant Accounts Officer) | | 46,000 | 150,000 |
| | Udayan Das Gupta (Programmer) | | 35,000 | - |
| | Jony Chowdhury (Office Asst.) | | 150,000 | - |
| | Md Abdur Rahim (Asst. Co-ordination Officer) | | 30,000 | - |
| | Total | | 265,500 | 199,500 |
| 13.00 | <u>Advance Income Tax:</u> | | | |
| | Opening Balance | | 481,700,863 | 469,040,802 |
| | Add: Addition during the year | | 10,068,073 | 12,660,061 |
| | | | 491,768,936 | 481,700,863 |
| | Less: Adjustment during the year | | - | - |
| | Closing Balance | | 491,768,936 | 481,700,863 |
| The details of Advance Income Tax have been given in Annexure-C | | | | |
| 14.00 | <u>Cash & Cash Equivalents:</u> | | | |
| | Cash in hand | | 59,107 | 133,844 |
| | Cash at Bank | 14.01 | 154,478,385 | 239,813,010 |
| | Total | | 154,537,492 | 239,946,854 |
| 14.01 | <u>Cash at Bank:</u> | | | |
| | 01. Sonali Bank STD ,Kalurghat A/C No-054 | | 12,106,346 | 29,005,095 |
| | 02. Sonali Bank CA ,Kalurghat A/C No-456 | | 48,938 | 1,760,906 |
| | 03. Mutual Trust Bank, Kalurghat, Ctg - 136 | | 1,069,962 | 1,594,270 |
| | 04. Agrani Bank STD, Laldighi A/C No- 686 | | 178,533 | 22,759,082 |
| | 05. Agrani Bank CA A/C-8427 | | 8,117,419 | 12,270,858 |
| | 06. Sonali Bank CA Dhaka A/C 9802 | | 3,146,367 | 4,935,694 |
| | 07. EXIM Bank PLC A/C No- 3456 | | 1,302,106 | - |
| | 08. Bank Asia A/C No- 373 | | 394,030 | - |
| | 09. One Bank A/C No- 1622 | | 12,990 | - |
| | 10. Basic Bank A/C No- 882 | | 2,502,430 | - |
| | FDR Accounts | 14.01.01 | 125,599,264 | 167,487,104 |
| | Total | | 154,478,385 | 239,813,010 |
| 14.01.01 | <u>FDR Accounts:</u> | | | |
| | 01. Agrani Bank LTD. Laldigi A/C-8790 | | - | 59,175,255 |
| | 02. Mutual Trust Bank LTD. Kalurghat A/C-5345 | | 295,594 | 2,403,165 |
| | 03. Mutual Trust Bank LTD. Rahattarpool A/C-5770 | | - | 5,126,811 |
| | 04. Mutual Trust Bank LTD. Kalurghat A/C-2839 | | - | 30,955,000 |
| | 05. Mutual Trust Bank LTD. Kalurghat A/C-1929 | | 2,529,331 | 285,322 |
| | 06. Mutual Trust Bank LTD. Rahattarpool A/C-5761 | | - | 10,316,667 |
| | 07. Sonali Bank LTD. Kalurghat A/C-561 | | 810,164 | 773,535 |
| | 08. One Bank Ltd, Chandgaon A/C-627 | | - | 58,451,350 |
| | 09. Mutual Trust Bank PLC A/C-4926 | | 914,175 | - |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--|---|-----------|--------------------|--------------------|
| | | | 2023-2024 | 2022-2023 |
| 10. | Exim Bank PLC A/C-5507 | | 25,525,000 | - |
| 11. | Exim Bank PLC A/C-5631 | | 25,525,000 | - |
| 12. | BASIC Bank PLC A/C-5556 | | 30,000,000 | - |
| 13. | BASIC Bank PLC A/C-5561 | | 20,000,000 | - |
| 14. | BASIC Bank PLC A/C-5626 | | 20,000,000 | - |
| | Total | | 125,599,264 | 167,487,104 |
| The details of Short Term Investment in FDR have been given in Annexure-D | | | | |
| 15.00 | Share Capital: | | | |
| | Authorised Capital: | | | |
| | 500,000 Ordinary Shares of Tk. 10 Each | | 5,000,000 | 5,000,000 |
| | Issued, Subscribed and Paid up | | | |
| | 100,000 Ordinary Shares of Tk. 10 Each | | 1,000,000 | 1,000,000 |
| | 25,000 Bonus shares of Tk. 10 Each | | 250,000 | 250,000 |
| | Total | | 1,250,000 | 1,250,000 |
| 16.00 | Capital Reserve: | | | |
| | M/S.R.R Textile-Amount deposited for the purchase of Share before 1969-1970 | | 486,088 | 486,088 |
| | Total | | 486,088 | 486,088 |
| 17.00 | Tax Holiday Reserve: | | | |
| | Balance from 1970-71(for 1st Mill) | | 291,000 | 291,000 |
| | Balance from 1983-84(1/10/83 to 30/6/84 for 2nd Mill) | | 1,040,165 | 1,040,165 |
| | Balance from 1984-85(for 2nd Mill) | | 1,301,085 | 1,301,085 |
| | Balance from 1985-86(for 2nd Mill) | | 1,441,591 | 1,441,591 |
| | Balance from 1986-87(for 2nd Mill) | | 886,288 | 886,288 |
| | Balance from 1987-88(for 2nd Mill) | | 2,594,615 | 2,594,615 |
| | Balance from 1988-89(for 2nd Mill)till 30-9-88 | | 286,541 | 286,541 |
| | Total | | 7,841,285 | 7,841,285 |
| 18.00 | BMRE Project Holiday: | | | |
| | 1st provision in 1980-1981 | | 6,719,779 | 6,719,779 |
| | 2nd provision in 1981-1982 | | 71,875 | 71,875 |
| | 3rd provision in 1982-1983 | | 9,327 | 9,327 |
| | Total | | 6,800,980 | 6,800,980 |
| 19.00 | Retained Earnings: | | | |
| | Opening Balance | | 620,043,202 | 619,056,472 |
| | Add: Net Profit/(Loss) after Income Tax | | (58,476,915) | 986,730 |
| | | | 561,566,286 | 620,043,202 |
| | Add/(Less): Prior Year Adjustments (Last year Audit Fee) | | (55,200) | - |
| | Add/(Less): Prior Year Adjustments (Last year Audit Fee other exp.) | | (5,026) | - |
| | Add/(Less): Profit Transferred to Head Office | | - | - |
| | Closing Balance | | 561,506,060 | 620,043,202 |
| 20.00 | Govt. Loan for Manpower Balancing: | | | |
| | From BSEC in 1993-94, May 94 | | 369,000 | 369,000 |
| | From BSEC in 1994-95, July 94 | | 760,000 | 760,000 |
| | From BSEC in 1994-95, December 94 | | 75,006 | 75,006 |
| | From BSEC in 1997-98, October 97 | | 218,000 | 218,000 |
| | From BSEC in 1997-98, January 98 | | 500,000 | 500,000 |
| | From BSEC in 1997-98, March 98 | | 55,000 | 55,000 |
| | From BSEC in 1997-98, April 98 | | 394,290 | 394,290 |
| | From BSEC in 1997-98, June 98 | | 688,000 | 688,000 |
| | From BSEC in 1998-99, July 98 | | 100,883 | 100,883 |
| | From BSEC in 2003-04 October 03 | | 2,550,000 | 2,550,000 |
| | From BSEC in 2003-04 Feb.04 | | 113,000 | 113,000 |
| | From BSEC in 2003-04 March,04 | | 893,544 | 893,544 |
| | Provided of Interest | | 6,246,213 | 6,246,213 |
| | Total | | 12,962,936 | 12,962,936 |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|---|-----------|-------------------|--------------------|
| | | | 2023-2024 | 2022-2023 |
| 21.00 | <u>Liability in Pakistan:</u> | | | |
| | Financial Liability | 21.01 | 498,836 | 498,836 |
| | Liability for Deposit | 21.02 | 481,786 | 481,786 |
| | Advance against sale | 21.03 | 24,170 | 24,170 |
| | Other Creditors | 21.04 | 131,921 | 131,921 |
| | Total | | 1,136,713 | 1,136,713 |
| 21.01 | <u>Financial Liability:</u> | | | |
| | Mr.Kader Siddiq | | 4,500 | 4,500 |
| | Mr.Islam Jarop | | 6,000 | 6,000 |
| | Mr.Rashid Jakaria | | 6,000 | 6,000 |
| | Mr.Unus A.Majib | | 6,000 | 6,000 |
| | Mr.Omor Md.Jamin | | 6,000 | 6,000 |
| | Mr.A.K.Md.Oal Tai | | 6,000 | 6,000 |
| | Mr.Arif Ibrahim Ahmed | | 3,000 | 3,000 |
| | Mr.Latif Siddiqui | | 6,000 | 6,000 |
| | Mr.Ishaq Ibrahim Ahmed | | 3,000 | 3,000 |
| | Mr.M.A.Gazi | | 2,497 | 2,497 |
| | Mrs.Rabeya Zakaria | | 79,000 | 79,000 |
| | Mr.S.A.Aziz | | 63,000 | 63,000 |
| | Mrs.Zobaida by Siddiqui | | 82,000 | 82,000 |
| | Mr.A.Solaiman | | 138,320 | 138,320 |
| | Mr.Md.Solaiman | | 85,000 | 85,000 |
| | Mr.Md.Aziz | | 1,500 | 1,500 |
| | Mr.P.F.Farazi | | 1,019 | 1,019 |
| | Total | | 498,836 | 498,836 |
| 21.02 | <u>Liability for Deposit:</u> | | | |
| | Samad Enterprise Karachi | | 100,000 | 100,000 |
| | Ahmed Brothers Karachi | | 223,022 | 223,022 |
| | Al Samad Enterprise | | 158,764 | 158,764 |
| | Total | | 481,786 | 481,786 |
| 21.03 | <u>Advance against sale:</u> | | | |
| | Orient Traders Karachi | | 23,818 | 23,818 |
| | Golden Agency Karachi | | 352 | 352 |
| | Total | | 24,170 | 24,170 |
| 21.04 | <u>Other Creditors:</u> | | | |
| | Shareholders(Dividend) | | 100,000 | 100,000 |
| | Branch Adjustment A/c | | 31,921 | 31,921 |
| | Total | | 131,921 | 131,921 |
| 22.00 | <u>Liability for Leave Pay & Gratuity:</u> | | | |
| | Opening Balance: | | 64,432,402 | 96,246,533 |
| | Add: Provision during the year | | 627,661 | 8,536,356 |
| | Add: Provision in P/L A/c | | - | - |
| | | | 65,060,063 | 104,782,890 |
| | Less: Paid during the year | | 13,771,222 | 40,350,488 |
| | Closing Balance | | 51,288,841 | 64,432,402 |
| | Provision made at the rate 35% & 25% of Basic Salary for BSEC Employees & Gazi Wires Ltd. Employees upto 30-06-2024 for Workers, Staff & Officers | | | |
| 23.00 | <u>Advance against Sales:</u> | | | |
| | Opening Balance | | 10,429,151 | 10,437,020 |
| | Add: Addition during the year | | 100,720 | 17,595 |
| | | | 10,529,871 | 10,454,616 |
| | Less: Adjustment during the year | | 3 | 25,464 |
| | Closing Balance | | 10,529,868 | 10,429,151 |

The details of Advance Against Sales have been given in Annexure-E



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|---|--------------|-------------------|-------------------|
| | | | 2023-2024 | 2022-2023 |
| 24.00 | <u>BSEC Current A/C:</u> | | | |
| | Opening Balance | | 13,032,862 | 12,807,528 |
| | Add: Provision during the year (Overhead) | | 2,502,000 | 3,400,000 |
| | Add: Others | | 338,944 | 461,883 |
| | | | 15,873,806 | 16,669,412 |
| | Less: Adjustment during the year (Overhead) | | 1,802,000 | 3,400,000 |
| | Less: Others | | - | 236,550 |
| | Closing Balance | | 14,071,806 | 13,032,862 |
| 25.00 | <u>Inter Project Current A/C:</u> | | | |
| | M/S. Chittagong Drydock Ltd. | | 76,983 | 76,983 |
| | M/S. Dhaka Steel Works Ltd. | | 7,257 | 7,257 |
| | M/S. Eastern Tubes Ltd. | | 4,666 | 4,666 |
| | M/S. Bangladesh Blade Factory Ltd. | | 4,798 | 4,798 |
| | M/S. Pragoti Industries Ltd. | | 568,904 | 575,404 |
| | M/S Atlas Bangladesh Ltd | | 116,257 | 116,257 |
| | M/S G.E.M. Co. Ltd. | | 231,830 | - |
| | Gazi Wires Packaging Modernization | | 38,000 | 38,000 |
| | SMGWL Project | | 114,793 | 114,793 |
| | Total | | 1,163,489 | 938,159 |
| 26.00 | <u>Inter Project Dis-Investment:</u> | | | |
| | M/S. Bengal Metal Industries Ltd. | | 2,166 | 2,166 |
| | M/S. Bangladesh Diesel Plant Ltd. | | 7,433 | 7,433 |
| | M/S. Qurishi Steel Mills Ltd. | | 19,432 | 19,432 |
| | M/S. Hossain Industries Ltd. | | 1,468 | 1,468 |
| | Total | | 30,499 | 30,499 |
| 27.00 | <u>Liabilities for Goods Supply:</u> | | | |
| | Creditors(Goods) | | 8,621,030 | 8,621,030 |
| | Store Price Clearance | | 2,852,571 | 1,518,786 |
| | Custom Bond Liabilities | | 9,624,299 | 1,151,849 |
| | Raw materials credit purchase from ECL | | 7,860,207 | 7,860,207 |
| | Total | | 28,958,107 | 19,151,872 |
| 28.00 | <u>Liabilities for Expenses:</u> | | | |
| | Incentive Bonus | | 12,545,153 | 12,665,633 |
| | Salary, Wages Clearance | | 1,942,512 | (2,142,667) |
| | Electricity | | 747,988 | 400,178 |
| | Water | | 256 | (1,857) |
| | Gas | | 5,427 | 5,427 |
| | Film Development Industries Corporation | | 392 | 392 |
| | City Light | | 14,078 | 14,078 |
| | Chandgaon Land Office | | 38,000 | 38,000 |
| | T&T Board Chittagong | | 15,000 | 15,000 |
| | M/S.Purnima Co/ Ctg. Automobile | | 74,000 | 74,000 |
| | T&T Board Dhaka | | 4,500 | 4,500 |
| | Collector of Customs | | 168,072 | 168,072 |
| | Ispahani Marshal Ltd.(For legal & Other Exp.) | | 70,691 | 70,691 |
| | Abu Musa | | 35,000 | 35,000 |
| | S.Fazlul Hoque | | 150,247 | 150,247 |
| | Dhaka Sales Centre (House Rent) | | 4,843,477 | 4,843,477 |
| | Electricity (Dhaka Office) | | 3,000 | 3,000 |
| | Provision for Vat & Others Liability | | 16,335,307 | 16,335,307 |
| | Bangladesh Rural Electric Development Board | | 13,000 | 13,000 |
| | Others Liabilities | | 6,311,703 | 5,984,334 |
| | Liabilty against Salary | | 17,628 | 17,628 |
| | Advance for Dhaka sales center(goods) | | 376,773 | 376,773 |
| | Liability against Income Tax Incentive Bonus | | 2,496 | 2,496 |
| | Provision for Audit Fee | 28.01 | 57,500 | - |
| | Provision for Expenses | 28.02 | - | - |
| | Total | | 43,772,199 | 39,072,708 |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|---|--------------|-------------------|------------------|
| | | | 2023-2024 | 2022-2023 |
| 28.01 | <u>Provision for Audit Fee:</u> | | | |
| | Opening Balance | | - | - |
| | Add: Addition during the year | | 50,000 | - |
| | Add: VAT on audit fee | | 7,500 | - |
| | Add: Prior year Adjustment | | 55,200 | - |
| | | | 112,700 | - |
| | Less: Adjustment during the year | | 55,200 | - |
| | | | 57,500 | - |
| | Disclosure: In previous year, the audit fee of Tk. 55,200 was inadvertently omitted. It has been rectified this year as per management decision. | | | |
| 28.02 | <u>Provision for Expenses:</u> | | | |
| | Opening Balance | | - | - |
| | Add: Addition during the year | | - | - |
| | Add: Prior year Adjustment | | 5,026 | - |
| | | | 5,026 | - |
| | Less: Adjustment during the year | | 5,026 | - |
| | | | - | - |
| | Disclosure: In the previous year, an expenditure of Tk. 5,026 for auditors' hospitality was inadvertently omitted. It has been rectified this year as per management decision. | | | |
| 29.00 | <u>Liability for Other Finance:</u> | | | |
| | Income Tax for Salary | | 13,020 | 57,549 |
| | Income Tax for Supplier | | 661,193 | 731,607 |
| | Provident Fund | | 3,689,751 | 1,064,031 |
| | Earnest money | 29.01 | 1,414,886 | 1,444,886 |
| | Security Money | 29.02 | 3,999,261 | 3,916,761 |
| | VAT | | 753,042 | 50,100 |
| | Welfare Fund | | 54,991 | 54,991 |
| | Diploma Association | | 3,500 | 4,800 |
| | Workers profit participation fund | 29.03 | 1,458,295 | 1,706,869 |
| | Officers Association | | 12,300 | 97,732 |
| | Union Subscription | | 6,400 | 11,170 |
| | Other | | 18,694 | 2,984 |
| | Total | | 12,085,333 | 9,143,480 |
| 29.01 | <u>Earnest money:</u> | | | |
| | Janata Plastic Industries | | 181 | 181 |
| | Al madina Traders | | 500 | 500 |
| | M/s.Alamgir Brothers | | 8,500 | 8,500 |
| | Contract Home & Traders | | 7,300 | 7,300 |
| | Dipok Kuimar Dewanjee | | 1,378 | 1,378 |
| | GEC of Bangladesh | | 2,000 | 2,000 |
| | Hasem Electric & Co. | | 7,500 | 7,500 |
| | Khurul Basar | | 450 | 450 |
| | Khaja Mohiuddin | | 28 | 28 |
| | Md.k Ibrahim | | 500 | 500 |
| | Mahaboob Electric & Co. | | 7,068 | 7,068 |
| | Abdur Rahim | | 3,000 | 3,000 |
| | Moin Uddin | | 50 | 50 |
| | Raja Plastic Industries | | 8,826 | 8,826 |
| | Atlantic Traders | | 300,000 | 300,000 |
| | Moni Enterprise | | 2,000 | 2,000 |
| | Rahman Brothers | | 700 | 700 |
| | M.Karim & Co. | | 310 | 310 |
| | Hasmi Electric | | 2,000 | 2,000 |
| | Ekata Traders | | 100 | 100 |
| | M/s.Purnima | | 6,000 | 6,000 |
| | Mahaboob & Brothers | | 500 | 500 |
| | Jeni Fold Traders | | 3,000 | 3,000 |
| | Bengal Plastic Industries | | 700 | 700 |
| | Misuk Industries | | 1,550 | 1,550 |

| Notes | Particulars | Sub-Notes | Amount in Tk | |
|-------|--------------------------------------|-----------|------------------|------------------|
| | | | 2023-2024 | 2022-2023 |
| | Bengal Hardwire | | 3,000 | 3,000 |
| | M.A.Batan | | 4,000 | 4,000 |
| | M/S. Saha Amanat Packing | | 1,650 | 1,650 |
| | Babo Enterprise | | 5,000 | 5,000 |
| | Abul Kasem | | 4,000 | 4,000 |
| | B.M.Traders | | 8,250 | 8,250 |
| | R.R.Packages | | 1,875 | 1,875 |
| | Abul Kasem & Co. | | 150 | 150 |
| | Juel Enginnering | | 3,000 | 3,000 |
| | Al Habib Book Binding | | 2,800 | 2,800 |
| | Electrio | | 4,000 | 4,000 |
| | Rik Plastic Industries | | 3,040 | 3,040 |
| | Progreresive(BD)Ltd. | | 6,000 | 6,000 |
| | Mujibal Hoq Traders | | 2,000 | 2,000 |
| | Surma Traders | | 1,425 | 1,425 |
| | Crown Enterprise | | 4,000 | 4,000 |
| | Md. Ali Mollah | | 1,000 | 1,000 |
| | Osmania Printing Press | | 440 | 440 |
| | Z.M.Engg.Traders | | 18,263 | 18,263 |
| | H.N.Trading | | 2,175 | 2,175 |
| | Sellim Plastic Industries | | 1,096 | 1,096 |
| | S.H.Plastic Industries | | 6,571 | 6,571 |
| | Chittagong Disel Services | | 2,000 | 2,000 |
| | New Dhaka Plastic Industries | | 435 | 435 |
| | Sahin Cable Wires Drawing,Dhaka | | 98,200 | 98,200 |
| | Meem Plastic Industries | | 425 | 425 |
| | Noor & Brothers | | 50,030 | 50,030 |
| | Jasim Uddin Enterprise | | 1,500 | 1,500 |
| | Nirapad Security | | 8,000 | 8,000 |
| | Prominant Pack | | 1,500 | 1,500 |
| | Mustak & Brothers | | 9,100 | 9,100 |
| | Trade Chennel, Dhaka | | 3,750 | 3,750 |
| | Keeper Security Service | | 10,000 | 10,000 |
| | The Chittagong Authomobiles Workshop | | 5,000 | 5,000 |
| | Shah Amanat enterprise | | 35,500 | 35,500 |
| | SundarBan Express and Transport | | 200,000 | 200,000 |
| | Asia Plastic | | 15,450 | 15,450 |
| | Al-Jaber Enterprise | | 5,000 | 5,000 |
| | Jononi Secuarity Service | | - | 30,000 |
| | Continental Inspection BD Ltd | | 300,000 | 300,000 |
| | Emani Mover & Focas | | 50,000 | 50,000 |
| | Babar Spinning Mills Ltd | | 30,000 | 30,000 |
| | S S Security | | 141,120 | 141,120 |
| | Total | | 1,414,886 | 1,444,886 |

29.02 Security Money:

| | | |
|--------------------------|--------|--------|
| M.M.Jute Mills | 10,000 | 10,000 |
| Cosmo Politan Electric | 30,000 | 30,000 |
| Gul Ahmed Jute Mills | 30,000 | 30,000 |
| Amin Jukte Mills | 30,000 | 30,000 |
| Fancy Electric House | 30,000 | 30,000 |
| Hafiz Textile | 30,000 | 30,000 |
| Fason Metal Industries | 30,000 | 30,000 |
| Dowlotpur Jute Mills | 10,000 | 10,000 |
| Amin Jute Mills | 10,000 | 10,000 |
| GEC of Bangladesh | 30,000 | 30,000 |
| Carpeting Jute Mills | 10,000 | 10,000 |
| Hassen Electric Co. | 30,000 | 30,000 |
| Jessore Jute Mills | 30,000 | 30,000 |
| Hasem Electric Co. | 37,766 | 37,766 |
| U.S.P.Jute Mills | 30,000 | 30,000 |
| Holon Electric Co. Dhaka | 33,852 | 33,852 |
| Nishat Jute Mills | 10,000 | 10,000 |
| Star Jute Mills | 30,000 | 30,000 |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|-------|---|-----------|--------------|-----------|
| | | | 2023-2024 | 2022-2023 |
| | R.R.Jute Mills | | 10,000 | 10,000 |
| | Mahboob Electric Industries | | 30,000 | 30,000 |
| | Metalex Corpn. | | 30,000 | 30,000 |
| | Estern Jute Mills | | 10,000 | 10,000 |
| | Karim Jute Mills | | 30,000 | 30,000 |
| | Nayan Metalex Corpn. | | 28,310 | 28,310 |
| | Bangladesh Jute Mills | | 30,000 | 30,000 |
| | Nabran Jute Mills | | 10,000 | 10,000 |
| | N.S.Electirc | | 30,000 | 30,000 |
| | Bagbad Ddhaka Carpet | | 10,000 | 10,000 |
| | National Fan,Dhaka | | 31,020 | 31,020 |
| | Monna Traders & Electrical Engg. Works,Sylhet | | 30,000 | 30,000 |
| | Latif Bawhani Jute Mills. | | 30,000 | 30,000 |
| | Techno Trade International | | 27,873 | 27,873 |
| | Noa Para Jute Mills | | 30,000 | 30,000 |
| | R.N.F.Electric Co.Dhaka | | 30,000 | 30,000 |
| | Soudia Electric Co. | | 30,000 | 30,000 |
| | Palli Biddut Unnayan Board.Dhaka | | 30,000 | 30,000 |
| | Meher Industries (BD) Ltd. | | 30,000 | 30,000 |
| | M.S.Electric Co. | | 30,000 | 30,000 |
| | Platinam Jubilee Jute Mills Ltd. | | 30,000 | 30,000 |
| | National Engg. Works Lktd. | | 30,309 | 30,309 |
| | Peoples Jute Mills Ltd.,Khulna | | 30,000 | 30,000 |
| | Republic Electric Co. | | 30,000 | 30,000 |
| | Adil Textile Lktd. | | 30,000 | 30,000 |
| | Belal Electric Co.,Dhaka | | 30,000 | 30,000 |
| | Mars Electric Co. | | 30,000 | 30,000 |
| | Adamjee Jute Mills Ltd. | | 30,000 | 30,000 |
| | Super Electric,Ctg. | | 30,000 | 30,000 |
| | Javed Electric Store | | 30,000 | 30,000 |
| | Bimimoy Electric ,Ctg. | | 30,000 | 30,000 |
| | Xen. C.E.R. S. Tongee | | 30,000 | 30,000 |
| | Payer Electric | | 30,000 | 30,000 |
| | Alkfa Metal Industries | | 30,000 | 30,000 |
| | Khan Elin Corporation | | 30,000 | 30,000 |
| | Chittagong Industries Ltd. | | 30,000 | 30,000 |
| | The Cresent Jute Mills Ltd. | | 30,000 | 30,000 |
| | Alanur Electric | | 30,000 | 30,000 |
| | A.E.G.Engg. | | 30,000 | 30,000 |
| | Impac Engg. | | 30,000 | 30,000 |
| | Janata Jute Mills | | 30,000 | 30,000 |
| | Enerjee Pac Dhaka | | 30,000 | 30,000 |
| | Bengla Telecommunications & Electric | | 30,000 | 30,000 |
| | Miktu Enterprise | | 30,000 | 30,000 |
| | Hosen Electric Store | | 30,000 | 30,000 |
| | Abul Kaher Condensed Milk | | 30,000 | 30,000 |
| | Karim Electric Stored | | 30,000 | 30,000 |
| | Padma Textille Mills | | 30,000 | 30,000 |
| | Masud Corporation | | 30,000 | 30,000 |
| | Power Mat Bangladesh Ltd. | | 30,000 | 30,000 |
| | Rajshahi Jute Mills Ltd. | | 30,000 | 30,000 |
| | Noman Corpn. | | 10,000 | 10,000 |
| | Bagdad Electric Stors | | 30,000 | 30,000 |
| | Kohinoor Jute Mills | | 30,000 | 30,000 |
| | M/S.Farid Electric | | 30,000 | 30,000 |
| | M/S.B.M.Jute Mills | | 30,000 | 30,000 |
| | M/S G.M.Enerprise | | 30,000 | 30,000 |
| | M/S Basundhara Enterprise | | 30,000 | 30,000 |
| | M/S.Karim Jute Spinare | | 30,000 | 30,000 |
| | Dhaka Electric Supplies | | 30,000 | 30,000 |
| | Multi Power Eng. Dhaka | | 30,000 | 30,000 |
| | M/S Crown Sils | | 30,000 | 30,000 |
| | Mesuk Electric | | 30,000 | 30,000 |
| | Younus One | | 30,000 | 30,000 |
| | Akiz Group | | 30,000 | 30,000 |

| Notes | Particulars | Sub-Notes | Amount in Tk | |
|-------|---------------------------------------|-----------|------------------|------------------|
| | | | 2023-2024 | 2022-2023 |
| | Jute Fabriks Ltd. Dhaka | | 30,000 | 30,000 |
| | Desco Dhaka Bidure Betron Autkody | | 60,000 | 60,000 |
| | Navana Electric | | 30,000 | 30,000 |
| | Unigroli Home | | 30,000 | 30,000 |
| | M/S Pakija Spining Mills | | 30,000 | 30,000 |
| | Meli Electric Co. | | 30,000 | 30,000 |
| | M/S Shakti Engineering | | 30,000 | 30,000 |
| | Adex Corporation,Dhaka | | 30,000 | 30,000 |
| | Bangla Electric | | 30,000 | 30,000 |
| | Islam Steel Mills Ltd.,Nasirabad,Ctg. | | 22,722 | 22,722 |
| | Bangladesh Oxyzen Co. | | 30,000 | 30,000 |
| | T.K.Group of Ind. | | 30,000 | 30,000 |
| | Rangpur Foundary Ltd. | | 30,000 | 30,000 |
| | Baijid Steel Industris Ltd. | | 30,000 | 30,000 |
| | Iahsan steel Re-rolling Mills Ltd | | 30,000 | 30,000 |
| | Palash Electric Stores | | 30,000 | 30,000 |
| | M/s. Vartax Corporation Dhaka | | 25,000 | 25,000 |
| | Razia Electrics, Ctg. | | 30,000 | 30,000 |
| | New K.B.Electrics, Ctg. | | 30,000 | 30,000 |
| | Siraz Cycle Industries, Dhaka | | 30,000 | 30,000 |
| | Sultan Enterprise, Narayangonj | | 30,000 | 30,000 |
| | Yong Youn Croup, Ctg | | 30,000 | 30,000 |
| | Sun Rise Electric,Kustia | | 30,000 | 30,000 |
| | Sonergao Enterprise | | 30,000 | 30,000 |
| | Sunman Group | | 30,000 | 30,000 |
| | Standrad Group | | 30,000 | 30,000 |
| | Klipton Apparels Ltd. | | 30,000 | 30,000 |
| | Sanowar drink & beverage | | 30,000 | 30,000 |
| | A Safa Trading | | 30,000 | 30,000 |
| | New Forid Electrics | | 30,000 | 30,000 |
| | Ridvi Electrics | | 30,000 | 30,000 |
| | Sanji Textile Mills | | 30,000 | 30,000 |
| | Usha Jute Spinners | | 30,000 | 30,000 |
| | Hira Electrics | | 30,000 | 30,000 |
| | Twinkale Corporation | | 30,000 | 30,000 |
| | Rosora Spining Mills Ltd | | 30,000 | 30,000 |
| | Nasir Glass Industries Ltd | | 30,000 | 30,000 |
| | Prime Group of industries | | 30,000 | 30,000 |
| | S Alam Group of Company | | 30,000 | 30,000 |
| | Barka Power Ltd | | 30,000 | 30,000 |
| | Dorine Power | | 30,000 | 30,000 |
| | Gwl Dhaka | | 30,000 | 30,000 |
| | Sahaji Trading Corporation | | 30,000 | 30,000 |
| | Ahsan Enterprise | | 30,000 | 30,000 |
| | Mostafa Paper Complex | | 30,000 | 30,000 |
| | Nirabhi prakosholi b.b bob comilla | | 99,909 | 99,909 |
| | Four H Group | | 30,000 | 30,000 |
| | Sahriar Steel Mills Ltd. | | 30,000 | 30,000 |
| | Asia Composite Mills Ltd. | | 30,000 | 30,000 |
| | MM Electric | | 30,000 | 30,000 |
| | Noor Electric | | 30,000 | 30,000 |
| | Nahar Group.com | | 30,000 | - |
| | Dealer Security Deposit (Calander) | | 52,500 | - |
| | Total | | 3,999,261 | 3,916,761 |

| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|---|-----------|----------------------|--------------------|
| | | | 2023-2024 | 2022-2023 |
| 29.03 | <u>Workers profit participation fund:</u> | | | |
| | <u>A. Workers profit participation fund (80%)</u> | | | |
| | Opening Balance | | 82,513 | 24,040 |
| | Add: Provision during the year | | - | 58,473 |
| | Add: Realised from Salary & Wages | | - | - |
| | Total Fund | | <u>82,513</u> | <u>82,513</u> |
| | Less: Paid to WPPF Trust | | - | - |
| | Closing Balance | | <u>82,513</u> | <u>82,513</u> |
| | <u>B. Workers Welfare fund (10%)</u> | | | |
| | Opening Balance | | 7,309 | - |
| | Add: Provision during the year | | - | 7,309 |
| | | | <u>7,309</u> | <u>7,309</u> |
| | Less: Paid during the year | | - | - |
| | Closing Balance | | <u>7,309</u> | <u>7,309</u> |
| | <u>C. Workers profit participation fund</u> | | | |
| | <u>Bangladesh Sromic Kalvan Foundation (10%)</u> | | | |
| | Opening Balance | | 1,617,047 | 1,609,738 |
| | Add: Provision during the year | | - | 7,309 |
| | | | <u>1,617,047</u> | <u>1,617,047</u> |
| | Less: Paid during the year | | 248,574 | - |
| | Closing Balance | | <u>1,368,473</u> | <u>1,617,047</u> |
| | Grand Total of Workers profit participation fund | | <u>1,458,295</u> | <u>1,706,869</u> |
| 30.00 | <u>Provision for Income Tax:</u> | | | |
| | Opening Balance | | 346,135,578 | 345,733,577 |
| | Add: Addition during the year | | 2,193,055 | 402,001 |
| | | | <u>348,328,633</u> | <u>346,135,578</u> |
| | Less: Adjustment during the year | | 15,093,820 | - |
| | Closing Balance | | <u>333,234,812</u> | <u>346,135,578</u> |
| | The details of Provision for Income Tax have been given in Annexure-C | | | |
| 31.00 | <u>Sales:</u> | | | |
| | SEC Wire | | 323,694,480 | 215,815,599 |
| | HDB Copper Wire | | 35,392,202 | 68,036,500 |
| | Bare Copper Wire | | 41,170,824 | 19,304,752 |
| | | | <u>400,257,505</u> | <u>303,156,851</u> |
| | Less: Trade Discount/Commission | | | |
| | SEC Wire | | 9,357,558 | 12,092,614 |
| | HDB Copper Wire | | - | 3,033,739 |
| | Bare Copper Wire | | - | 1,325,881 |
| | Total Trade Discount/Commission | | <u>9,357,558</u> | <u>16,452,234</u> |
| | Gross Sales | | <u>390,899,947</u> | <u>286,704,617</u> |
| | Less: VAT | | | |
| | SEC Wire | | 41,000,615.00 | 26,591,631 |
| | HDB Copper Wire | | 4,616,374.00 | 8,473,460 |
| | Bare Copper Wire | | 5,370,108.00 | 2,331,308 |
| | Total VAT | | <u>50,987,097.00</u> | <u>37,396,399</u> |
| | Net Sales | | <u>339,912,850</u> | <u>249,308,218</u> |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|--|--------------|--------------------|--------------------|
| | | | 2023-2024 | 2022-2023 |
| 32.00 | Cost of Goods sold: | | | |
| | Raw-Material Consumed | 32.01 | 240,832,195 | 156,396,397 |
| | Fuel & Lubricant | | 62,985 | 149,881 |
| | Packaging Materials | 32.02 | 326,517 | 74,723 |
| | Wages & Salary(Factory) | 32.03 | 29,779,736 | 26,941,190 |
| | Electricity,Power,Water & Gas | 32.04 | 5,484,762 | 4,386,589 |
| | Factory Expenses(Others) | 32.05 | 10,613,327 | 9,664,342 |
| | Repair & Maintenance | 32.06 | 1,468,978 | 595,004 |
| | Insurance | | 106,321 | 449,884 |
| | Depreciation | | 4,747,843 | 4,956,711 |
| | Other Materials | | - | 74,509 |
| | Total Factory Expenses | | 293,422,663 | 203,689,230 |
| | Less: Scrap | | - | 5,412,200 |
| | | | 293,422,663 | 198,277,030 |
| | Add: Opening Stock of Work in Process | | 29,077,197 | 10,517,320 |
| | Less: Closing Stock of Work in Process | 6.00 | 5,486,459 | 29,077,197 |
| | Total Production Cost | | 317,013,401 | 179,717,153 |
| | Add: Opening Stock of Finished Goods | | 141,916,815 | 191,474,254 |
| | Less: Closing Stock of Finished Goods | 6.00 | 87,562,440 | 141,916,815 |
| | Total Cost of Sales | | 371,367,776 | 229,274,592 |

32.01 Raw-Material Consumed:

| Particlars | As on 30.06.24 | As on 30.06.23 | Amount in Tk | |
|---|----------------|----------------|--------------------|--------------------|
| | Qty. (M. Ton) | Qty. (M. Ton) | 2023-2024 | 2022-2023 |
| Opening Stock | | | | |
| Copper Wire | - | 150.000 | | 151,376,636 |
| Varnish | 31.600 | 39.200 | 21,701,763 | 26,721,525 |
| Total Opening Stock | 31.600 | 189.200 | 21,701,763 | 178,098,161 |
| Add: Purchase During the year | | | | |
| Copper Wire | 200.000 | - | 228,635,195 | - |
| Varnish | - | - | - | - |
| Total Purchase | 200.000 | - | 228,635,195 | - |
| Scrap return from Floor (Re-coverable) | - | - | - | - |
| Total collection | - | - | 228,635,195 | - |
| Total Stock | 31.600 | 189.200 | 250,336,958 | 178,098,161 |
| Less: Transferred to Production | | | | |
| Copper Wire | 200.000 | 150.000 | 228,635,195 | 151,376,636 |
| Varnish | 19.000 | 7.600 | 12,197,000 | 5,019,762 |
| Raw Material Consumed | 219.000 | 157.600 | 240,832,195 | 156,396,397 |
| Closing Stock | | | | |
| Copper Wire | - | - | - | - |
| Varnish | 12.600 | 31.600 | 9,504,763 | 21,701,763 |
| Total Closing Stock | 12.600 | 31.600 | 9,504,763 | 21,701,763 |

32.02 Packaging Materials:

| Particlars | As on 30.06.24 | As on 30.06.23 | Amount in Tk | |
|------------------------------------|----------------|----------------|------------------|------------------|
| | Qty. (M. Ton) | Qty. (M. Ton) | 2023-2024 | 2022-2023 |
| Opening Stock | | | | |
| Bobin | 15,315 | 15,823 | 337,861 | 364,016 |
| Other Materials | - | - | 45,999 | 1,816,446 |
| | 15,315 | 15,823 | 383,859 | 2,180,462 |
| Add: Puchase During the year | | | | |
| Bobin | - | - | 946,604 | - |
| Other Materials | - | - | 34,770 | 22,469 |
| Total | 15,315 | 15,823 | 981,374 | 22,469 |
| Less: Issued During the year | | | | |
| Bobin | - | 508 | 272,139 | 26,155 |
| Other Materials | - | - | 54,378 | 48,568 |
| Consumption during the year | - | 508 | 326,517 | 74,723 |
| Bobin Processing | | | | 1,744,349 |
| Closing Stock | 15,315 | 15,315 | 1,038,716 | 383,859 |
| Bobin | 15,315 | 15,315 | 1,012,326 | 337,861 |
| Other Materials | - | - | 26,391 | 45,999 |



| Notes | Particulars | Sub-Notes | Amount in Tk | | | |
|--------------|--|-------------------|------------------|---------------------|-------------------|-------------------|
| | | | 2023-2024 | 2022-2023 | | |
| 32.03 | <u>Wages & Salary(Factory):</u> | | | | | |
| | Particulars | Workers | Staff | Officers | 2023-2024 | 2022-2023 |
| | Basic Salary | 6,215,740 | 3,043,317 | 4,220,013 | 13,479,070 | 13,789,419 |
| | House-rent | 3,107,870 | 1,380,046 | 1,844,478 | 6,332,394 | 6,595,978 |
| | Special Pay | - | 158,113 | 203,586 | 361,699 | - |
| | Medical Allowance | 620,940 | 195,985 | 196,855 | 1,013,780 | 1,106,829 |
| | Conveyance Allowance | 82,791 | 26,800 | - | 109,591 | 107,035 |
| | Shift Allowance | 34,284 | 1,223 | - | 35,507 | 90,483 |
| | Washing Allowance | 38,898 | 6,434 | - | 45,332 | 48,171 |
| | Other Allowance | - | - | 14,797 | 14,797 | - |
| | Mobile | - | - | 2,300 | 2,300 | - |
| | Festival Bonus | 1,471,485 | 1,137,273 | 1,094,385 | 3,703,143 | 3,612,056 |
| | Leave-Pay & Gratuity | 1,685,569 | 765,368 | 1,477,007 | 3,927,944 | - |
| | Provident Fund | 468,015 | 50,635 | 48,071 | 566,721 | 878,492 |
| | Recreation Leave Allowance | - | 24,870 | - | 24,870 | 416,360 |
| | Rotating Allowance | 30,300 | - | - | 30,300 | 39,000 |
| | Eductional Exp. | 107,000 | 48,774 | 24,167 | 179,941 | 214,167 |
| | Risk Allowance | 64,147 | - | - | 64,147 | 43,200 |
| | Charge Allowance | - | - | (111,800) | (111,800) | - |
| | Total | 13,927,039 | 6,838,838 | 9,013,858.50 | 29,779,736 | 26,941,190 |
| 32.04 | <u>Electricity.Power,Water & Gas:</u> | | | | | |
| | Electricity | | | | 5,277,786 | 4,254,347 |
| | Water | | | | 55,000 | 15,924 |
| | Gas | | | | 151,976 | 116,318 |
| | Total | | | | 5,484,762 | 4,386,589 |
| 32.05 | <u>Factory Expenses (Others):</u> | | | | | |
| | Canteen Subsidy | | | | 965,636 | 839,022 |
| | Ramjan Ifтары | | | | - | 45,000 |
| | Medical Expenses | | | | 56,895 | 15,185 |
| | Printing & Stationery | | | | 403,695 | 144,844 |
| | Uniform | | | | 534,848 | 398,943 |
| | Entertainment | | | | 163,401 | 141,539 |
| | Conveyance | | | | 97,510 | 72,011 |
| | Advertisement | | | | - | 224,412 |
| | Sample Teste fee/Tec.Fee | | | | 192,164 | 156,906 |
| | News Paper | | | | 216 | 2,376 |
| | Cleaning & Sanitation | | | | 16,286 | 5,860 |
| | Milk Supply | | | | 14,085 | 12,945 |
| | Travelling | | | | 28,250 | 170,359 |
| | Annual Sports | | | | 887,896 | 758,340 |
| | Rent & Taxes | | | | 186,550 | - |
| | Conference Tax Force | | | | 32,420 | - |
| | License Renewal | | | | 754,848 | 308,474 |
| | Daily Labour | | | | 4,752,567 | 6,140,085 |
| | Other | | | | 8,570 | - |
| | Group Insurance | | | | 1,498,710 | 158,021 |
| | Honurium of Tender Evaluation | | | | 18,780 | 70,020 |
| | Total | | | | 10,613,327 | 9,664,342 |
| 32.06 | <u>Repair & Maintenance:</u> | | | | | |
| | Factory Building Repair | | | | 1,451,251 | 27,765 |
| | Machinery Repair | | | | - | 253,698 |
| | Equipment Repair | | | | - | 6,940 |
| | Electric Equipment Repair | | | | - | 247,917 |
| | Water Supply Repair | | | | 17,727 | 51,245 |
| | Canteen Repair | | | | - | 7,439 |
| | Total | | | | 1,468,978 | 595,004 |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|---|--------------|-------------------|-------------------|
| | | | 2023-2024 | 2022-2023 |
| 33.00 | <u>Administrative Expenses:</u> | | | |
| | Salary Allowance (Managing Director) | 33.01 | 1,610,952 | - |
| | Salary Allowance (Admin) | 33.02 | 15,927,143 | 15,630,769 |
| | Canteen Subsidy | | 587,449 | 488,432 |
| | Other Repair | | 244,220 | 108,170 |
| | Vehicle Repair | | - | 303,549 |
| | Group Insurance | | (666,657) | 49,057 |
| | Vehicle Insurance | | 56,173 | 69,583 |
| | Printing & Stationery | | 320,864 | 227,718 |
| | Medical Expenses | | 17,045 | 6,860 |
| | Uniform | | 120,204 | 145,696 |
| | Entertainment | | 339,314 | 298,476 |
| | Conveyance | | - | 66,532 |
| | Telephone | | 87,928 | 147,628 |
| | Consultance fee | | 145,329 | - |
| | legal Expenses | | 1,448,818 | - |
| | Electricity | | 2,797,015 | - |
| | Postage & Telegram | | - | 33,645 |
| | News paper | | 12,260 | 7,274 |
| | Fuel | | 155,656 | 155,254 |
| | Training Expenses | | 187,117 | 28,710 |
| | Garden Expenses | | 15,975 | 22,852 |
| | Travelling Expenses | | 844,431 | 497,690 |
| | Vehicle Rent | | 750,704 | 1,266,705 |
| | Washing & Sanitation | | 4,370 | 8,440 |
| | Corporation Overhead | | 700,000 | 1,100,000 |
| | Advertisement | | 25,126 | 94,364 |
| | Board Meeting Expenses | | 161,062 | 64,629 |
| | Rent & Taxes | | - | 216,999 |
| | Honarium of Tender Evaluation | | 588,139 | 155,300 |
| | Charity | | 42,000 | 109,625 |
| | Award | | 62,940 | - |
| | License Renewal | | 11,920 | - |
| | Daily Labour | | 1,571,352 | - |
| | Depreciation | | 733,547 | 871,249 |
| | ICT | | 1,610 | - |
| | Other | | 16,910 | - |
| | Fire Insurance | | - | 89,562 |
| | Picnic | | 516,300 | 397,885 |
| | Total | | 29,437,217 | 22,662,653 |
| 33.01 | <u>Salary Allowance (Managing Director):</u> | | | |
| | Basic Salary | | 789,840 | - |
| | House-rent | | 315,936 | - |
| | Medical Allowance | | 18,000 | - |
| | Special Pay | | 39,492 | - |
| | Other Allowance | | 27,600 | - |
| | Festival Bonus | | 131,640 | - |
| | Leave-Pay & Gratuity | | 276,444 | - |
| | Eductional Allowance | | 12,000 | - |
| | Total | | 1,610,952 | - |

| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|----------------------------------|-------------------|---------------------|-------------------|
| | | | 2023-2024 | 2022-2023 |
| 33.02 | Salary Allowance (Admin): | | | |
| | Particulars | Staff | Officers | |
| | | | 2023-2024 | 2022-2023 |
| | Basic Salary | 4,515,486 | 2,311,775 | 6,827,261 |
| | House-rent | 2,153,381 | 935,422 | 3,088,803 |
| | Medical Allowance | 439,984 | 80,468 | 520,452 |
| | Other Allowance | 269,724 | 98,398 | 368,122 |
| | Special Pay | - | (17,177) | (17,177) |
| | Conveyance Allowance | 86,595 | 1,200 | 87,795 |
| | Charge Allowance | 6,000 | 32,000 | 38,000 |
| | Washing Allowance | 19,329 | - | 19,329 |
| | Festival Bonus | 1,089,684 | 858,412 | 1,948,096 |
| | Incentive Bonus | 167,176 | - | 167,176 |
| | Leave-Pay & Gratuity | 341,641 | - | 341,641 |
| | Provident Fund | (1,520) | (15,535) | (17,055) |
| | Recreation Leave Allowance | - | - | - |
| | Shift Allowance | 1,128,875 | 758,440 | 1,887,315 |
| | Educational Exp. | 255,256 | 7,059 | 262,315 |
| | C.P.F Own Cont | 164,500 | - | 164,500 |
| | Other Allowance | 5,325 | - | 5,325 |
| | Dearness Allowance | 159,323 | 25,500 | 184,823 |
| | Overtime Allowance | 25,122 | 25,300 | 50,422 |
| | | 10,825,881 | 5,101,262.23 | 15,927,143 |
| | | | | 15,630,769 |
| 34.00 | Audit Fee: | | | |
| | Audit Fee | | | 50,000 |
| | VAT on Audit Fee | | | 7,500 |
| | Total | | | 57,500 |
| 35.00 | Legal Expenses: | | | |
| | Legal Fee | | | 2,000 |
| | Total | | | 2,000 |
| 36.00 | Selling Expenses: | | | |
| | Salary & Allowance | 36.01 | 11,506,945 | 5,380,444 |
| | Group Insurance | | 47,864 | 49,058 |
| | Canteen Subsidy | | 387,365 | 296,875 |
| | Printing & Stationery | | - | 106,507 |
| | Uniform | | 57,788 | 55,394 |
| | Entertainment | | 172,383 | 271,057 |
| | Conveyance | | 27,722 | 18,530 |
| | Telephone | | - | 3,316 |
| | Medical Expenses | | 10,242 | 4,136 |
| | Advertisement | | 378,450 | 829,274 |
| | Tarvelling Expenses | | 392,529 | 421,595 |
| | News Paper | | - | 2,997 |
| | Washing | | - | 1,240 |
| | Sales Promotion | | 1,593,529 | 1,071,208 |
| | Insurance-Lory Risk | | - | 56,102 |
| | Carriage Outward | | 620,795 | 148,518 |
| | Sales Centre | | 472,412 | 819,673 |
| | Sales Centre House Rent | | 888,480 | 1,620,540 |
| | Postage | | - | 21,930 |
| | Honurium of Tender Evaluation | | - | 54,080 |
| | Total | | 16,556,504 | 11,232,474 |



| Notes | Particulars | Sub-Notes | Amount in Tk | |
|--------------|------------------------------------|------------------|---------------------|-------------------|
| | | | 2023-2024 | 2022-2023 |
| 36.01 | Salary Allowance (Admin): | | | |
| | Particulars | Staff | Officers | |
| | | | 2023-2024 | 2022-2023 |
| | Basic Salary | 1,323,680 | 3,759,972 | 5,083,652 |
| | House-rent | 655,336 | 1,800,071 | 2,455,407 |
| | Medical Allowance | 126,000 | 117,871 | 243,871 |
| | Special Pay | 84,216 | 173,545 | 257,761 |
| | Conveyance Allowance | 25,200 | 3,271 | 28,471 |
| | Washing Allowance | 2,400 | - | 2,400 |
| | Festival Bonus | 391,129 | 1,104,881 | 1,496,010 |
| | Incentive Bonus | - | - | - |
| | Leave-Pay & Gratuity | 303,370 | 1,311,843 | 1,615,213 |
| | Provident Fund | - | - | - |
| | Recreation Leave Allowance | 84,970 | - | 84,970 |
| | Educational Exp. | 18,000 | 33,290 | 51,290 |
| | C.P.F Own Cont | 72,598 | 2,612 | 75,210 |
| | Mobile | - | 10,517 | 10,517 |
| | Provident Fund | 62,888 | 24,814 | 87,702 |
| | Other Allowance | - | 14,471 | 14,471 |
| | Total | 3,149,787 | 8,357,157.50 | 11,506,945 |
| 37.00 | Financial Expenses: | | | |
| | Bank Charges & Commission | | | |
| | | | 986,119 | 295,238 |
| | Total | | 986,119 | 295,238 |
| 38.00 | Other Income: | | | |
| | Drum Sale/Scrap sale | | 493,260 | - |
| | Scrap-Copper Sale | | 11,223,000 | - |
| | Sale of Tender Form | | 35,000 | 174,000 |
| | Bank Interest | | 10,405,376 | 10,418,716 |
| | Miscellaneous | | 21,447 | 5,258,919 |
| | Rent Received-Accommodation | | 9,873 | - |
| | Total | | 22,187,956 | 15,851,635 |
| 39.00 | Earning Per Share: | | | |
| | Net Profit after Tax | | (58,476,915) | 986,730 |
| | No. of Ordinary Shares Outstanding | | 125,000 | 125,000 |
| | Earning Per Share | | (468) | 8 |



Gazi Wires Limited
Statement of Property, Plant and Equipment
As at 30 June, 2024

| Sl. No. | Particulars | Historical Cost | | | | Rate of Depreciation | Depreciation | | | | Written down value as at 30 June, 2024 |
|---------|-----------------------|-------------------------------------|-----------------------------|----------------------------|-------------------------------------|----------------------|-------------------------------------|---------------------------|----------------------------|-------------------------------------|--|
| | | Opening Balance as on 01 July, 2023 | Additions during the period | Disposal during the period | Closing Balance as on 30 June, 2024 | | Opening Balance as on 01 July, 2023 | Charged during the period | Disposal during the period | Closing Balance as on 30 June, 2024 | |
| | | Taka | Taka | Taka | Taka | | Taka | Taka | Taka | Taka | |
| 1 | Land | 234,968 | - | - | 234,968 | 0% | - | - | - | - | 234,968 |
| 2 | Factory | | | | | | | | | | |
| 1 | Factory Building | 14,459,869 | 500,516 | - | 14,960,385 | 5% | 436,194 | - | 6,172,184 | - | 8,788,201 |
| 2 | Canteen Building | 312,583 | - | - | 312,583 | 5% | 7,378 | - | 172,405 | - | 140,178 |
| 3 | Plant & Machinery | 115,444,911 | 119,200 | - | 115,564,111 | 5% | 3,742,196 | - | 44,343,193 | - | 71,220,917 |
| 4 | Electric Equipments | 7,135,244 | - | - | 7,135,244 | 10% | 382,300 | - | 3,694,547 | - | 3,440,697 |
| 5 | Factory Equipments | 994,680 | - | - | 994,680 | 12% | 43,509 | - | 675,611 | - | 319,069 |
| 6 | Laboratory Equipments | 826,407 | - | - | 826,407 | 12% | 914 | - | 819,706 | - | 6,701 |
| 7 | Generator Rooms | 177,578 | - | - | 177,578 | 5% | 1,552 | - | 148,085 | - | 29,493 |
| 8 | Gas Line Estab. Exos | 97,547 | - | - | 97,547 | 10% | 413 | - | 93,828 | - | 3,719 |
| 9 | Wasa Line Estab. | 24,628 | - | - | 24,628 | 10% | 23 | - | 24,423 | - | 205 |
| 10 | Furniture & Fixture | 627,457 | - | - | 627,457 | 6% | 22,283 | - | 278,352 | - | 349,105 |
| 11 | Office Equipments | 1,245,656 | 163,881 | - | 1,409,537 | 10% | 82,258 | - | 505,333 | - | 904,204 |
| 12 | Television | 39,230 | - | - | 39,230 | 20% | 15 | - | 39,169 | - | 61 |
| 13 | Air Cooler | 197,543 | - | - | 197,543 | 15% | 6,586 | - | 160,224 | - | 37,319 |
| 14 | Water Cooler | 32,580 | - | - | 32,580 | 15% | 8 | - | 32,534 | - | 46 |
| 15 | Medical Equipment | 49,678 | - | - | 49,678 | 15% | 3,863 | - | 27,788 | - | 21,890 |
| 16 | Wall (Constructed) | 697,220 | - | - | 697,220 | 5% | 18,351 | - | 348,546 | - | 348,674 |
| | Sub-Total | 142,597,778 | 783,597 | - | 143,381,375 | | 4,747,843 | - | 57,535,929 | - | 85,845,446 |



| Sl. No. | Particulars | Historical Cost | | | | Rate of Depreciation | Depreciation | | | | Written down value as at 30 June, 2024 |
|---------|---------------------------------------|-------------------------------------|-----------------------------|----------------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------------------|-------------------------------------|--|
| | | Opening Balance as on 01 July, 2023 | Additions during the period | Disposal during the period | Closing Balance as on 30 June, 2024 | | Charged during the period | Disposal during the period | Closing Balance as on 30 June, 2024 | Opening Balance as on 01 July, 2023 | |
| | | Taka | Taka | Taka | Taka | % | Taka | Taka | Taka | Taka | Taka |
| 3 | Administrative | | | | | | | | | | |
| 1 | Office Building | 2,731,754 | | - | 2,731,754 | 5% | 43,818 | - | 1,899,210 | 832,544 | |
| 2 | Furniture & Fixture | 1,640,028 | 432,160 | - | 2,072,188 | 6% | 52,240 | - | 821,607 | 1,250,581 | |
| 3 | Office Equipments | 3,568,045 | | - | 3,568,045 | 10% | 185,959 | - | 1,828,890 | 1,739,155 | |
| 4 | Air Cooler | 128,677 | - | - | 128,677 | 15% | 4,390 | - | 103,803 | 24,874 | |
| 5 | Vehicles | 7,905,396 | - | - | 7,905,396 | 20% | 439,321 | - | 6,148,114 | 1,757,283 | |
| 6 | Wall (Constructed) | 155,188 | - | - | 155,188 | 5% | 1,268 | - | 131,094 | 24,094 | |
| 7 | Software | - | 750,000 | - | 750,000 | 10% | - | - | - | 750,000 | |
| | Sub-Total | 16,129,088 | 1,182,160 | - | 17,311,248 | | 726,995 | - | 10,932,717 | 5,628,530 | |
| | Grand Total As at 30 June 2024 | 158,726,866 | 1,965,757 | - | 160,692,623 | | 5,474,838 | - | 68,468,646 | 91,473,977 | |
| | As at 30 June 2023 | 158,053,567 | 673,299 | - | 158,726,866 | | 5,827,960 | - | 62,993,808 | 95,733,058 | |

Depreciation Allocation:

| Depreciation Category | Percentage (%) | Dep. Amount (Tk.) | |
|---------------------------------------|----------------|-------------------|------------------|
| | | 30 June, 2024 | June 30, 2023 |
| Depreciation on Administrative Assets | 13% | 726,995 | 871,249 |
| Depreciation on Factory Assets | 87% | 4,747,843 | 4,956,711 |
| Total | | 5,474,838 | 5,827,960 |



Gazi Wires Limited
Statement of Trade Debtors
As on 30 June, 2024

Annexure-B

| Sl.No | Name of Parties | Amount in TK. | |
|----------------------|--|---------------|-----------|
| | | 2023-2024 | 2022-2023 |
| A. Chattogram | | | |
| 1 | BOC Bangladesh | 2,095 | 2,095 |
| 2 | Chief controler of store bd. Railway, Ctg. | 9,983 | 9,983 |
| 3 | Chief controler of store bd. Railway, Rajshahi | 42,892 | 42,892 |
| 4 | Cap. Bangladesh Navy | 208,622 | 208,622 |
| 5 | Exe. Eng.Sales & Distribution Dep.(3), Comilla | 3,064,331 | 3,319,156 |
| 6 | Rajshahi Jute Mills Ltd. | 407 | 403 |
| 7 | BSC Marine & Grain | 0.19 | 0.19 |
| 8 | Estarn Rifinary | 8,419 | 8,419 |
| 9 | G E M Co. | 9,506,421 | 584,185 |
| 10 | B S R M | 538,704 | 265,987 |
| 11 | R R Jute Mills Ltd | 463 | 463 |
| 12 | M/S Cosmopoliton Electric | 3,213 | 3,213 |
| 13 | Electro venture Ltd. | 50,360 | 50,360 |
| 14 | Ex. Eng. PDB Shylet-1 | 108,667 | 108,667 |
| 15 | Setabgonj Sugar Mills | 149 | 149 |
| 16 | Progoti Industries Ltd. | 0.35 | 0.35 |
| 17 | T K Group | 20,341 | 16,056 |
| 18 | Young One Group | 782,558 | 342,837 |
| 19 | Sunman Group | 109,213 | 109,213 |
| 20 | S Alam cold & Rold | 8,112 | 4,716 |
| 21 | S Alam still mills | 6,608 | 339,808 |
| 22 | S Alam bag manu. | 4,082 | 4,082 |
| 23 | M M Jute Mills Ltd | 636 | 636 |
| 24 | Diownditi Company Ltd | 519 | 519 |
| 25 | Exe.Eng.Shikalbaha.Ctg | 83 | 83 |
| 26 | M/S Binimoy Electric | 351 | 351 |
| 27 | Baized Group | 9,614 | 8,859 |
| 28 | Payer Electrics | 35 | 35 |
| 29 | Sanouara Group | 3,497 | 3,233 |
| 30 | Bagdad Electric | 330 | 330 |
| 31 | Gul Ahmed Jute Mills Ltd | 1,459 | 1,459 |
| 32 | Pacifiq Jeans Ltd | 374,000 | 242,726 |
| 33 | Pacifiq Jeans-2000 Ltd | 99,799 | 326,106 |
| 34 | Universel Jeans Ltd | 208,813 | 191,471 |
| 35 | M/S Pacifiq Execesise/NHT | 133,252 | 183,578 |
| 36 | Well Group | 77,395 | 97,562 |
| 37 | Mostafa Group | 42,443 | 15,899 |
| 38 | M/S Dorin Power | 55 | 55 |
| 39 | M/S New K B K Electric | 9,812 | 9,812 |
| 40 | Feni P B S | 96 | 96 |
| 41 | Chandpur PBS-1 | 572 | 572 |
| 42 | Chittagong Power Station,BUBO,Rawjan | 7,667 | 7,667 |
| 43 | S A Group | 30,060 | 30,060 |
| 44 | M/S Nahar Poltry,Mirsory | 2,991 | 2,991 |
| 45 | Yunusco Group | 2,694 | 6 |
| 46 | Jamuna Fertilizer | 352 | 352 |
| 47 | Dap Fertilizer | 1 | - |

| Sl.No | Name of Parties | Amount in TK. | |
|-----------------------------|------------------------------|--------------------|-------------------|
| | | 2023-2024 | 2022-2023 |
| 48 | Usmania Glass Factory | 118 | 118 |
| 49 | Baraka Power | 952 | 50,200 |
| 50 | Section Seven Apperles | 2,530 | 2,530 |
| 51 | H K D outdoor | - | 1 |
| 52 | Exe.Eng.Monsuradad.Ctg | 8,703,015 | 8,915,659 |
| 53 | Four H Group | 220,148 | 23,500 |
| 54 | K D S Group | 147,682 | 149,322 |
| 55 | Super Electric | 227 | 227 |
| 56 | Pahartoli Textile Mills | 13,531 | 13,531 |
| 57 | Fencugong,PDB,Sylet | 38,332 | 38,332 |
| 58 | D P D C | 2 | 195,752 |
| 59 | Eastern Cables Ltd | 6,552,247 | 41,684,209 |
| 60 | P H P Nof | - | 931 |
| 61 | M/S Bismillah Trading | 130 | 130 |
| 62 | Neval Stores Dipu | - | 920,476 |
| 63 | M/S Jenson & Nicolson | 13,535,676 | 553,306 |
| 64 | Exe.Eng.Borendro.Rajshahi | 40 | 40 |
| 65 | Exe. Eng. Rowjan | 28,157 | 28,157 |
| 66 | N Mohammad Group | 85,729 | 2,146 |
| 67 | C E R S,Tongi | 27 | 1,499,883 |
| 68 | Rezia Electric | 1,008 | - |
| 69 | Smart Group | 64,035 | - |
| 70 | Maf Footwear/Maf Shoes Ltd | 96,140 | - |
| 71 | Maridian Foods Ltd | 140,397 | - |
| 72 | Transcom Bevares Ltd | 9,112 | - |
| 73 | Hosen Electric | 159,695 | - |
| 74 | Hakkani Pump & Paper | 7,176 | - |
| 75 | Pacific Workswear Ltd | 43,409 | - |
| 76 | Karnafully Fertilizer Co.Ltd | 0.02 | - |
| 77 | S Alam Refine Sugar Ltd | 306,181 | - |
| 78 | Gazi Wirs Ltd | 53,159 | - |
| 79 | B R E B | 124,079,940 | - |
| 80 | Karim Electric Store | 300,933 | - |
| 81 | Unutex Jute Mills | 2 | - |
| (A) Chattogram Total | | 170,071,895 | 60,624,213 |

| B. Nandankan, Chattogram | | | |
|--|---------------------------|----------------|--------------|
| 1 | M/S Payer Electrics | - | 3 |
| 2 | M/S Cosmopoliton Electric | 343,835 | 804 |
| 3 | M/S Samuda Container | 0.88 | 0.88 |
| 4 | Section Seven Apearles | 5,090 | 2,058 |
| 5 | G E M Co. | 0.35 | 0.35 |
| 6 | M/S Palash Electric | 1,099 | 2 |
| 7 | T K Group | 2 | 2 |
| 8 | Baizid Group | 810 | 18 |
| 9 | Rezia Electric | 3 | - |
| 10 | Mostafa Group | 72,737 | - |
| 11 | J M S Garments | 3,832 | - |
| 12 | Modist,CEPZ | 4,055 | - |
| 13 | Al-Hamedi Textile Mills | 897 | - |
| 14 | K.R Oxien | 3,926 | - |
| (B) Nandankan, Chattogram Total | | 436,287 | 2,888 |



| Sl.No | Name of Parties | Amount in TK. | |
|----------------------------------|------------------------------------|---------------|-----------|
| | | 2023-2024 | 2022-2023 |
| C. DHAKA, BAITUL MOKARRAM | | | |
| 1 | M/S N S Electric Stores | 134,965 | 134,965 |
| 2 | Masud corporation Ltd. | 262,778 | 262,778 |
| 3 | Adamjee Jute Mills Ltd. | 123,875 | 123,875 |
| 4 | Janata Jute Mills Ltd. | 3,655 | 393 |
| 5 | Korim Jute Mills Ltd | 13,586 | 13,586 |
| 6 | Pakija Cotton Spinning Mills | 543 | 543 |
| 7 | Basudhara Group | 51,863 | 48,807 |
| 8 | Latif Bowani Jute Mills Ltd | 172,892 | 172,892 |
| 9 | Asugong Fertilizer | 2,397 | 2,397 |
| 10 | Akij Group | - | 5,422 |
| 11 | Setabgong Sugar Mills Ltd | 2,232 | 2,232 |
| 12 | Nator Sugar Mills | 1,151 | 1,151 |
| 13 | Nishat Jute Mills Ltd. | 66,586 | 66,586 |
| 14 | U M C Jute Mills | 148 | 148 |
| 15 | Nobaron Jute Mills Ltd. | 35,232 | 35,232 |
| 16 | Alim Jute Mills Ltd. | 88,249 | 88,249 |
| 17 | Fouji chot mills | 18,773 | 18,773 |
| 18 | Dinajpur Textile Mills | 1,162 | 1,162 |
| 19 | M/S ZRS & CERS, tongi | 371,797 | 371,797 |
| 20 | M/S ZRS,Tongi | 3,656,562 | 3,656,562 |
| 21 | M/S ZRS.Bagura | 143,677 | 143,677 |
| 22 | M/S ZRS,Rajshahi | 0.89 | 0.89 |
| 23 | M/S Ameca,Dinajpur | 1,166,923 | 1,196,850 |
| 24 | M/S Impac Eng. | 2,779 | 2,779 |
| 25 | M/S Shakti Eng. | 328 | 328 |
| 26 | M/S B S Jute Spinners | 58 | 58 |
| 27 | M/S Multi Power Eng. | 2,792 | 2,792 |
| 28 | T K Group | 9,300 | 9,300 |
| 29 | 210,Megawat,Siddirgong,Narayangong | 8,358 | 8,358 |
| 30 | M/S South China(Goldtax) | 5,410 | 5,410 |
| 31 | Chatok Cement | 12,634 | 12,634 |
| 32 | Nasir Group | 61,866 | 50,913 |
| 33 | Palli Biddutayon Board | 3,627,581 | 3,627,581 |
| 34 | Uta Group | 4,213 | 4,107 |
| 35 | M/S Jabed Electric | 594 | 601 |
| 36 | Noman Group | 266,075 | 179,534 |
| 37 | Walton Group | 4,571 | 4,554 |
| 38 | Shahariar Steel Mills Ltd | 1,973 | 1,991 |
| 39 | Mobarakgong Sugar Mills | - | 4 |
| 40 | Dhaka PBS-3 | 89,994 | 89,994 |
| 41 | Zinaidaha PBS | 89,784 | 89,784 |
| 42 | Bagura PBS-1 | 34,346 | 34,346 |
| 43 | Habigong PBS | 119,928 | 119,928 |
| 44 | Sunamgong PBS | 84,600 | 84,600 |
| 45 | Sirajgong PBS-2 | 114,997 | 114,997 |
| 46 | Manikgong PBS | 116,830 | 116,830 |
| 47 | Madaripur PBS | 86,349 | 86,349 |
| 48 | Nesco Ltd,Rajshahi | 47,196 | 17,267 |
| 49 | Gopalgong PBS | 119,198 | 119,198 |
| 50 | Westzone Power Ko | 4,288 | 4,288 |



| Sl.No | Name of Parties | Amount in TK. | |
|---|--------------------------|--------------------|-------------------|
| | | 2023-2024 | 2022-2023 |
| 51 | Energy Group | 16,528 | 8,351 |
| 52 | Gazi Group | 3 | 2 |
| 53 | Fariha Netrex Ltd | 31 | 5,283 |
| 54 | Alanur Electric | 38 | - |
| 55 | Karim Jute Spinners Ltd | 6 | - |
| 56 | M M Electric | 610 | - |
| 57 | OJOPADIKO,Barishal | 10 | - |
| 58 | Aman Spining Mills | 5,133 | - |
| 59 | Baraka Patenga Power Ltd | 3,593 | - |
| 60 | Seeguls Hotel Ltd | 2 | - |
| 61 | United Sokthi | 1 | - |
| 62 | Kung Keng Textile Com | 500 | - |
| (C) Dhaka Total | | 11,261,541 | 11,150,236 |
| D. Tejgaon, Dhaka | | | |
| 1 | AMECA,NESCO,Bagura | 2 | 2,905,743 |
| 2 | Dhaka PBS-1 | 1 | 1 |
| 3 | Basundhara Group | 103,037 | 91,915 |
| 4 | Akig Group | 4,238 | 4,862 |
| 5 | ZRS,Tongi,Gazipur | 3,999,981 | 3,498,308 |
| 6 | Badar Spinig Mills Ltd | 42 | 42 |
| 7 | Ridisha /P A Neet | 0.40 | 0.40 |
| 8 | Sunamgong PBS | 0.28 | 0.28 |
| 9 | Utah Group | 167 | 1 |
| 10 | Shefard BD Ltd | 43,652 | 40,186 |
| 11 | South China (Goldtax) | 12,293 | 12,293 |
| 12 | Nasir Group | 9,456 | 5,085 |
| 13 | Energy Pack power | 38,800 | 38,800 |
| 14 | Nesco,PDB,Rajshahi | 1 | 980,486 |
| 15 | OJOPADIKO,AMECA,Jassor | 1.20 | 1.20 |
| 16 | Asugong Power Station | 1.00 | 1.00 |
| 17 | Section Seven Apearles | 5187.81 | 5101.81 |
| 18 | Bangladesh Machine Tools | 2 | - |
| 19 | Korim Jute Spinners Ltd | 7 | - |
| 20 | JMI Group | 1 | - |
| 21 | CERS,Tongi,Gazipur | 19 | - |
| 22 | NESCO PLC,Bogura | 997768 | - |
| 23 | Spectra Hexa Feeds Ltd | 7688 | - |
| 24 | Seven Circle/Shunshine | 3625.54 | - |
| (D) Tejgaon, Dhaka Total | | 5,225,970 | 7,582,826 |
| Grand Total of Trade Debtors (A+B+C+D) | | 186,995,693 | 79,360,162 |



Gazi Wires Limited
Advance Income Tax
As on 30 June, 2024

| Accounting Year | Profit as per Profit & Loss A/c | Profit/(Loss) as per Income Tax Authority | Provision | Income Tax Claimed by IT Authority | Advance Income Tax | Balance(4-6) | Annexure-C |
|--------------------------------|---------------------------------|---|--------------------|------------------------------------|--------------------|----------------------|--|
| | | | | | | | Present Condition of Assessment |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1995-96 | 4,523,928 | 4,952,787 | 1,809,571 | 1,981,115 | 2,030,123 | (220,552) | Advance Tax & Deduction at Source Deposited but not credited by the Authority |
| 1996-97 | 9,783,826 | 10,605,709 | 3,886,055 | 4,878,627 | 3,886,043 | 12 | -do- |
| 1997-98 | 6,408,881 | 6,795,070 | 2,563,552 | 2,911,663 | 2,563,253 | 299 | Assessment Completed but deduction at source has not yet credited by the Authority |
| 1998-99 | 2,573,642 | 2,910,416 | 1,029,457 | 1,338,791 | 1,982,767 | (953,310) | -do- |
| 1999-00 | 1,650,631 | 2,738,784 | 660,253 | 1,095,514 | 1,352,121 | (691,868) | Assessment Completed but deduction at source not yet credited 100% by the Authority. |
| 2000-01 | 31,126 | (128,038) | 12,450 | - | 1,549,049 | (1,536,599) | Assessment Completed but deduction at source has not yet credited by the Authority. |
| 2001-02 | (2,168,959) | 3,760,362 | - | 1,591,351 | 1,524,283 | (1,524,283) | Assessment Completed |
| 2002-03 | (14,443,646) | - | - | - | 1,141,175 | (1,141,175) | Assessment Completed but Assessment order has not yet received. |
| 2003-04 | 133,629 | - | 53,452 | - | 1,704,620 | (1,651,168) | Assessment Completed but Assessment order has not yet received. |
| 2004-05 | 992,473 | - | 397,001 | - | 2,068,805 | (1,671,804) | Assessment Completed but Assessment order has not yet received. |
| 2005-06 | 2,755,450 | - | 1,102,180 | - | 3,823,936 | (2,721,756) | Assessment Completed but Assessment order has not yet received. |
| 2006-07 | - | - | 2,062,679 | - | 2,018,648 | 44,031 | Assessment Completed but Assessment order has not yet received. |
| 2007-08 | 2,077,650 | - | 899,735 | - | 7,353,737 | (6,454,002) | Submitted |
| 2008-09 | - | - | 496,468 | - | 4,487,592 | (3,991,124) | Submitted |
| 2009-10 | - | - | 762,365 | - | 6,382,306 | (5,619,941) | Submitted |
| 2010-11 | | | 1,620,886 | - | 16,789,255 | (15,168,369) | Submitted |
| 2011-12 | | | 12,940,510 | | 21,165,661 | (8,225,151) | Submitted |
| 2012-13 | | | 23,690,744 | | 21,339,271 | 2,351,474 | Submitted |
| 2013-14 | | | 42,880,158 | | 38,185,424 | 4,694,734 | Submitted |
| 2014-15 | | | 41,928,063 | | 40,639,796 | 1,288,267 | Submitted |
| 2015-16 | | | 55,587,369 | | 40,538,346 | 15,049,023 | Submitted |
| 2016-17 | | | 57,489,616 | | 58,526,829 | (1,037,213) | Submitted |
| 2017-18 | | | 30,911,432 | | 50,565,952 | (19,654,520) | Submitted |
| 2018-2019 | | | 28,906,771 | | 50,815,073 | (21,908,302) | Submitted |
| 2019-2020 | | | 19,029,292 | | 39,459,014 | (20,429,722) | Submitted |
| 2020-2021 | | | 14,168,729 | | 31,916,480 | (17,747,751) | Submitted |
| 2021-2022 | | | 844,790 | | 15,231,242 | (14,386,452) | Submitted |
| 2022-2023 | | | 402,001 | | 12,660,061 | (12,258,060) | |
| 2023-2024 | | | (12,900,765) | | 10,068,073 | (22,968,839) | |
| Balance as on 2023-2024 | | | 333,234,812 | 13,797,061 | 491,768,936 | (158,534,124) | |
| Balance as on 2022-2023 | | | 346,135,578 | 13,797,061 | 481,700,863 | (135,565,285) | |



Gazi Wires Limited
Schedule of FDR Encashment
As at 30 June, 2024

| Sl No | Bank Name | FDR Account no | Date Of Issue | Date of Maturity | Principal | | | Interest & deductions | | | | | Total as on 30.06.2024 | Encashment during this year | Closing Balance as on 30.06.2024 | Rate of Interest | |
|----------------------------------|-----------------------|----------------|---------------|------------------|--------------------------------|--------------------------|--------------------------------|-------------------------|---------------------------|------------------|----------------|-------------------|------------------------|-----------------------------|----------------------------------|------------------|--------|
| | | | | | Opening (Principal & Interest) | Addition during the year | Closing (Principal & Interest) | Opening Interest Amount | Interest during this year | Source Tax | Exice Duty | Net Interest | | | | | |
| 1 | Sonali Bank PLC | 0561 | 03.03.23 | 03.03.24 | 700,000 | - | 700,000 | 73,535 | 46,412 | 9,283 | 500 | 110,164 | 810,164 | - | 810,164 | 6.00% | |
| 2 | Mutual Trust Bank PLC | 1929 | 09.11.23 | 09.11.24 | 200,000 | - | 200,000 | 85,322 | 12,840 | 2,568 | - | 95,594 | 295,594 | - | 295,594 | 5.00% | |
| 3 | Mutual Trust Bank PLC | 5345 | 27.05.19 | 24.05.24 | 2,000,000 | - | 2,000,000 | 403,165 | 180,237 | 54,071 | - | 529,331 | 2,529,331 | - | 2,529,331 | 7.00% | |
| 4 | Mutual Trust Bank PLC | 5761 | 14.05.23 | 12.02.24 | 10,000,000 | - | 10,000,000 | 316,667 | 410,833 | 97,500 | 15,000 | 615,000 | 10,615,000 | 10,615,000 | - | 10,615,000 | 6.50% |
| 5 | Mutual Trust Bank PLC | 2839 | 14.11.22 | 11.11.23 | 30,000,000 | - | 30,000,000 | 955,000 | 665,000 | 223,296 | 15,000 | 1,381,704 | 31,381,704 | 31,381,704 | - | 31,381,704 | 6.00% |
| 6 | Mutual Trust Bank PLC | 5770 | 15.11.22 | 18.02.24 | 5,000,000 | - | 5,000,000 | 126,811 | 248,275 | 46,600 | 3,000 | 325,486 | 5,325,486 | 5,325,486 | - | 5,325,486 | 6.00% |
| 7 | Mutual Trust Bank PLC | 4926 | 19.02.24 | 19.05.24 | - | 900,000 | 900,000 | - | 20,250 | 6,075 | - | 14,175 | 914,175 | - | 914,175 | 2.00% | |
| 8 | Agrami Bank PLC | 8790 | 13.04.23 | 15.01.24 | 50,000,000 | - | 50,000,000 | 9,175,255 | 2,164,486 | 497,628 | 100,000 | 10,742,113 | 60,742,113 | 60,742,113 | - | 60,742,113 | 6.50% |
| 9 | One Bank PLC | 0627 | 16.10.23 | 16.04.24 | 50,000,000 | - | 50,000,000 | 8,451,350 | 3,929,157 | 902,429 | 205,000 | 11,273,078 | 61,273,078 | 61,273,078 | - | 61,273,078 | 5.00% |
| 10 | Exim Bank PLC | 5507 | 19.03.24 | 19.06.24 | - | 25,000,000 | 25,000,000 | - | 656,250 | 131,250 | - | 525,000 | 25,525,000 | 25,525,000 | - | 25,525,000 | 10.50% |
| 11 | Exim Bank PLC | 5631 | 19.03.24 | 19.06.24 | - | 25,000,000 | 25,000,000 | - | 656,250 | 131,250 | - | 525,000 | 25,525,000 | 25,525,000 | - | 25,525,000 | 10.50% |
| 12 | Bank Asia | 9548 | 15.02.24 | 02.09.24 | - | 9,000,000 | 9,000,000 | - | 225,000 | 45,000 | 3,000 | 177,000 | 9,177,000 | 9,177,000 | - | 9,177,000 | 9.00% |
| 13 | Bank Asia | 9549 | 15.02.24 | 02.09.24 | - | 9,000,000 | 9,000,000 | - | - | - | 3,000 | (3,000) | 8,997,000 | 8,997,000 | - | 8,997,000 | 9.00% |
| 14 | Bank Asia | 9550 | 15.02.24 | 02.09.24 | - | 9,000,000 | 9,000,000 | - | 225,000 | 45,000 | 3,000 | 177,000 | 9,177,000 | 9,177,000 | - | 9,177,000 | 9.00% |
| 15 | Bank Asia | 9551 | 15.02.24 | 02.09.24 | - | 3,000,000 | 3,000,000 | - | 75,000 | 15,000 | 3,000 | 57,000 | 3,057,000 | 3,057,000 | - | 3,057,000 | 9.00% |
| 16 | BASIC Bank PLC | 5556 | 17.04.24 | 17.10.24 | - | 30,000,000 | 30,000,000 | - | - | - | - | - | 30,000,000 | 30,000,000 | - | 30,000,000 | 10.50% |
| 17 | BASIC Bank PLC | 5561 | 24.04.24 | 24.10.24 | - | 20,000,000 | 20,000,000 | - | - | - | - | - | 20,000,000 | 20,000,000 | - | 20,000,000 | 10.50% |
| 18 | BASIC Bank PLC | 5626 | 13.05.24 | 13.08.24 | - | 20,000,000 | 20,000,000 | - | - | - | - | - | 20,000,000 | 20,000,000 | - | 20,000,000 | 9.00% |
| Total As at 30 June, 2024 | | | | | 147,900,000 | 150,900,000 | 298,800,000 | 19,587,104 | 9,514,991 | 2,206,950 | 350,500 | 26,544,646 | 325,344,646 | 199,745,381 | 125,599,264 | | |

Place: Dhaka

13 JAN 2025



Gazi Wires Limited
Statement of Advance Against Sale
As on 30 June, 2024

Annexure-E

| Sl.No | Name of Parties | Amount in TK. | |
|----------------------|-------------------------------|---------------|-----------|
| | | 2023-2024 | 2022-2023 |
| A. Chattogram | | | |
| 1 | Amin Jute Mills Ltd | 2,322 | 2,322 |
| 2 | Otomation Engeniaring | 3 | 3 |
| 3 | Amin Textile Mills-1 | 1,637 | 1,637 |
| 4 | Amin Textile Mills-2 | 113 | 113 |
| 5 | R R Textile Mills | 292 | 292 |
| 6 | Elias Brothers | 1 | 1 |
| 7 | Islam steel mills | 11 | 11.12 |
| 8 | Uniglory Home | 3,076 | 3,076 |
| 9 | Deputy Director,BUBO,Bagura | 155 | 155 |
| 10 | Asiatic Ctton Mills | 507 | 507 |
| 11 | Ahsan Group | 1 | 1 |
| 12 | M M Enterprise | 108 | 108 |
| 13 | Karnafully Paper Mills Ltd | 36,179 | 36,179 |
| 14 | Karnafully Rayon & Kemicals | 1,681 | 1,681 |
| 15 | Comilla PBS-1 | 1,916 | 1,916.16 |
| 16 | Gulfra Habib Ltd. | 404 | 404 |
| 17 | CUET | 354 | 354 |
| 18 | Chittagong PBS-3 | 344 | 344 |
| 19 | Chittagong Dry Dock ltd | 3,540 | 3,540 |
| 20 | China Bangla | 23 | 23 |
| 21 | Chittagong Jute Manufacturing | 389 | 389 |
| 22 | Chittagong Camical Complex | 1,648 | 1,648 |
| 23 | T & T Metal Industrise | 442 | 442 |
| 24 | T S P Complex | 281 | 281 |
| 25 | Tecnika Enternational | 573 | 573 |
| 26 | Natural Gas Fertilizer | 112 | 112 |
| 27 | Nur & Brothers | 4,822 | 4,822 |
| 28 | Exe. Eng. BUBO, Gazipur | 543 | 543 |
| 29 | Pabna Sugar mills ltd | 1 | 1 |
| 30 | Palash Electric | 8 | 8 |
| 31 | Fashions Metal | 82 | 82 |
| 32 | Bangladesh Furniture | 2,405 | 2,405 |
| 33 | Bikrompur Enterprise | 578 | 578 |
| 34 | Munni Tredars | 1,563 | 1,563 |
| 35 | Megna Kondence mills | 9,301 | 9,301 |
| 36 | Misuk Electricce | 14 | 14 |
| 37 | Mesco | 40 | 40 |
| 38 | Marse Electricce | 113 | 113 |
| 39 | Rajshahi suger mills ltd | 574 | 574 |
| 40 | Khulna ato | 2 | 2 |
| 41 | Rezia Electric | 448 | 448 |
| 42 | Rana Enterprise | 1,052 | 1,052 |
| 43 | Laxmipur PBS | 459 | 459 |
| 44 | Sentral Electric | 89 | 89 |
| 45 | Sabur Enterprise | 3,695 | 3,695 |
| 46 | City General Insurencs | 10,852 | 10,852 |
| 47 | Mahbub Electriccs | 28 | 28 |



| Sl.No | Name of Parties | Amount in TK. | |
|--|-------------------------------|----------------|----------------|
| | | 2023-2024 | 2022-2023 |
| 48 | Baghdad Dhaka Kerpet | 445 | 445 |
| 49 | Hidelbarg sement | 182 | 182 |
| 50 | Bangladesh Forest Reserc Ins. | 110 | 110 |
| 51 | Jarin Plantation | 497 | 497 |
| 52 | Gazipur T State (BD) | 749 | 749 |
| 53 | Twoinkel Corporation | 2 | 2 |
| 54 | Comilla PBS-4 | 773 | 773 |
| 55 | Sylet PBS-1 | 194 | 194 |
| 56 | Vola PBS | 621 | 621 |
| 57 | Chattogram PBS-2 | 986 | 986 |
| 58 | Chatok Cement | 1,170 | 1,170 |
| 59 | Hafiz Jute Mills Ltd | 193 | 193 |
| 60 | BUBO,Hobigong,Sylet | 170 | 170 |
| 61 | Comilla PBS-4 | 773 | 773 |
| 62 | Coxbazar PBS | 7,436 | 7,436 |
| 63 | Cgittagong Uria Fertilizer | 5,566 | 5,566 |
| 64 | Comilla PBS-2 | 1,033 | 1,033 |
| 65 | Chandpur PBS-2 | 621 | 621 |
| 66 | Smart Group | 7,779 | 7,779 |
| 67 | Chattogram PBS-1 | 1,330 | 1,330 |
| 68 | Shahajibazar Biddut Center | 73 | 73 |
| 69 | H K D Outdoor | 1,478 | - |
| 70 | P H P Nof Con. | 475 | - |
| 71 | Neval Stors Dipo | 950 | - |
| 72 | Karnafully Paper Mills Ltd | 26,465 | - |
| 73 | Sahirah Enterprise | 49,156 | - |
| (A) Chattogram Total | | 202,009 | 123,486 |
| B. Nandankan, Chattogram | | | |
| 1 | Sanji Textile Mills Ltd | 1 | 1 |
| 2 | Rezia Electric | 2 | 2 |
| 3 | Misuk Electric | 0.24 | 0.24 |
| 4 | B F I D C,Captai | 1 | 1 |
| 5 | Ratan Electric | 0.30 | 0.30 |
| 6 | Super Electric | - | 2.68 |
| 7 | Binimoy Electric | 2 | 2 |
| 8 | New K B K Electric | 1 | 1 |
| 9 | B S R M | 2 | 2 |
| 10 | Mostafa Group | 0.32 | 0.32 |
| 11 | Payer Electric | 0.30 | - |
| 12 | Super Electric | 27.68 | - |
| (B) Nandankan, Chattogram Total | | 37 | 11 |
| C. DHAKA, BAITUL MOKARRAM | | | |
| 1 | Alempia Textile | 556 | 556 |
| 2 | Akij Group | 1,099 | - |
| 3 | Star Jute Mills ltd | 6,547 | 6,547 |
| 4 | R N S Electric | 1,676 | 1,676 |
| 5 | Sonargao Enterprise | 515 | 515 |
| 6 | Sultana Enterprise | 125 | 125 |
| 7 | Sanrise Electric | 160 | 160 |
| 8 | R K Siramix | 65 | 65 |



| Sl.No | Name of Parties | Amount in TK. | |
|-------|----------------------------|---------------|-----------|
| | | 2023-2024 | 2022-2023 |
| 9 | Ridisha Group | 1 | 1 |
| 10 | Siraj cicle | 401 | 401 |
| 11 | Sundarban Textile mills | 16 | 16 |
| 12 | Uria Fertilizer | 254 | 254 |
| 13 | Shyampur sugar mills ltd | 270 | 270 |
| 14 | Uniglory home | 30,342 | 30,342 |
| 15 | Young One Group | 80 | 80 |
| 16 | Usha jute spinners | 11 | 11 |
| 17 | Alanur Electric | 165 | 165 |
| 18 | Sowdia Electric | 3,974 | 3,974 |
| 19 | Adex Engeniaring | 135 | 135 |
| 20 | S S Electric | 54 | 54 |
| 21 | Energy Pack Ind | 168 | 168 |
| 22 | Kaderia Textile | 17 | 17 |
| 23 | Crown mills,Dhaka | 2,009 | 2,009 |
| 24 | Karpeting jute mills ltd | 9,010 | 9,010 |
| 25 | Karim Electric Store | 51 | 51 |
| 26 | Kohinur jute mills ltd | 41 | 41 |
| 27 | Standard Group | 62 | 62 |
| 28 | Kustia Sugar Mills ltd. | 1,327 | 1,327 |
| 29 | Khalispur jute mills ltd | 37,673 | 37,673 |
| 30 | New Farid Electric | 211 | 211 |
| 31 | Joypurhat sugar mills ltd | 228 | 228 |
| 32 | Khulna HardBoard mills | 68,093 | 68,093 |
| 33 | G M Enterprise | 520 | 520 |
| 34 | Jatio jute mills ltd | 5,138 | 5,138 |
| 35 | Thakurgao sugar mills | 268 | 268 |
| 36 | Hosen Electric | 900 | 900 |
| 37 | Daina Electric | 323 | 323 |
| 38 | A safa trading | 291 | 291 |
| 39 | Prime Group | 258 | 258 |
| 40 | D E S C O | 257 | 257 |
| 41 | Hira Electrics | 1,437 | 1,437 |
| 42 | keru & co | 119 | 119 |
| 43 | Daroani Textile mills | 4 | 4 |
| 44 | The Cricent jute mills ltd | 19,433 | 19,433 |
| 45 | The Ridvi Electric | 1,230 | 1,230 |
| 46 | North Bengal sugar mills | 3,738 | 3,738 |
| 47 | New Sunlite | 8,302 | 8,302 |
| 48 | Navana Electric | 192 | 192 |
| 49 | Nowapara jute mills ltd | 510 | 510 |
| 50 | National Fan ltd | 90 | 90 |
| 51 | National Tubes ltd | 59 | 59 |
| 52 | Orient Textile mills | 293 | 293 |
| 53 | Pancagar Sugar mills | 5,073 | 5,073 |
| 54 | Padma Textile mills | 20,921 | 20,921 |
| 55 | Palas Uria Fartiliger | 2,563 | 2,563 |
| 56 | Powerman of Bangladesh | 1,259 | 1,259 |
| 57 | Platinam jute mills | 17,800 | 17,800 |
| 58 | Pabna Sugar mills ltd | 12 | 12 |
| 59 | Faridpur jute Fibers | 773 | 773 |
| 60 | Fency Electric | 234 | 234 |



| Sl.No | Name of Parties | Amount in TK. | |
|-------|---------------------------|---------------|-----------|
| | | 2023-2024 | 2022-2023 |
| 61 | Bangladesh Jute Mills Ltd | 9,419 | 9,419 |
| 62 | Faridpur sugar mills ltd | 1,242 | 1,242 |
| 63 | Bengale Telicommunication | 280 | 280 |
| 64 | Bangladesh masintools | 4 | 4 |
| 65 | Bangla Electric | 894 | 894 |
| 66 | Bandhu Tredars | 302 | 302 |
| 67 | Belal Electric | 721 | 721 |
| 68 | Micro Engeniaring | 440 | 440 |
| 69 | Mili Electric | 330 | 330 |
| 70 | Jamuna Fertilizer | 5,662 | 5,662 |
| 71 | Jesor jute mills | 851 | 851 |
| 72 | Rajshahi sugar mills | 11,870 | 11,870 |
| 73 | Rowswa spinning mills | 1,176 | 1,176 |
| 74 | Rajshahi jute mills ltd | 5,345 | 5,345 |
| 75 | Rangpur suger mills ltd | 197 | 197 |
| 76 | DECA | 1,475,253 | 1,475,253 |
| 77 | M M Electric | 1,617 | 1,617 |
| 78 | Exe.Eng.Asugong | 490 | 490 |
| 79 | Ameca,BUBO,Tongi | 5,008,912 | 5,008,912 |
| 80 | Dhaka PBS-1 | 114,380 | 114,380 |
| 81 | Jamalpur PBS | 53,564 | 53,564 |
| 82 | Gazipur PBS-1 | 234,960 | 234,960 |
| 83 | Meherpur PBS | 109,770 | 109,770 |
| 84 | Norsindi PBS-1 | 111,883 | 111,883 |
| 85 | Bagerhat PBS | 1,798,357 | 1,798,357 |
| 86 | Norsindi PBS-2 | 534,188 | 534,188 |
| 87 | Narayangong PBS-2 | 111,830 | 111,830 |
| 88 | Magura PBS | 1,963 | 1,963 |
| 89 | Ameca,Tongi,Gazipur | 417,255 | 417,255 |
| 90 | Matador Ballpen | 184 | 184 |
| 91 | Sima Spining Mills | 7 | 7 |
| 92 | Ambar Board | 236 | 236 |
| 93 | Dorin Power | 9 | 9 |
| 94 | Nur Electric | 92 | 92 |
| 95 | Ifad Multiproducts Ltd | 18 | 18 |
| 96 | Munni Traders | 23 | 23 |
| 97 | Ghorashal Biddut Center | 2 | 2 |
| 98 | Asia Group | 18 | 18 |
| 99 | Zill Bangla Sugar Mills | 374 | 374 |
| 100 | Aman Spining Ltd | 1 | 1 |
| 101 | OJOPADIKO,Barishal | 4,284 | 4,284 |
| 102 | Alanur Electric | 93 | - |
| 103 | Mobarakgong Sugar Mills | 9 | - |
| 104 | Sowdia Electric | 10 | - |
| 105 | Zill Bangla Sugar Mills | 4 | - |
| 106 | G M Enterprise | 69 | - |
| 107 | Hira Electrics | 549 | - |
| 108 | keru & co | 3 | - |
| 109 | North Bengal sugar mills | 12,877 | - |
| 110 | Bangla Electric | 19 | - |
| 111 | Matador Ballpen | 4 | - |
| 112 | Nur Electric | 22 | - |



| Sl.No | Name of Parties | Amount in TK. | |
|--|-----------------------------|-------------------|-------------------|
| | | 2023-2024 | 2022-2023 |
| 113 | Ifad Multiproducts Ltd | 1 | - |
| 114 | Ghorashal Biddut Center | 2 | - |
| 115 | Asia Group | 5,599 | - |
| 116 | Polmol Group | 1 | - |
| 117 | DERM | 18 | - |
| 118 | Shahaji Trading | 13 | - |
| (C) Dhaka Total | | 10,295,031 | 10,274,638 |
| D. Tejgaon, Dhaka | | | |
| 1 | Tangail PBS | 0.33 | 0.33 |
| 2 | Alnur Electric | 16 | 16 |
| 3 | Dhaka PBS-3 | 2 | 2 |
| 4 | Netrokona PBS-1 | 1 | 1 |
| 5 | Shariotpur PBS | 1 | 1 |
| 6 | Rangpur PBS | 29,964 | 29,964 |
| 7 | Janata Jute Mills Ltd | 1 | 1 |
| 8 | Deko Food | 57 | 56.50 |
| 9 | Adex Electric Ltd | 839 | 839 |
| 10 | Bangladesh Machintools Fac. | 4 | 4 |
| 11 | Nourish Group | 18 | - |
| 12 | Asugong Fertilizer | 5 | - |
| 13 | Section Seven Appearless | 1,751 | - |
| 14 | Tosrifa Industry Ltd | 2 | - |
| (D) Tejgaon, Dhaka Total | | 32,660 | 30,884 |
| E. Mymensingh | | | |
| 1 | G M Enterprise | 132 | 132 |
| (D) Mymensingh | | 132 | 132 |
| Grand Total of Advance Against Sale (A+B+C+D+E) | | 10,529,868 | 10,429,151 |

